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CHANGES IN IMPORT DUTIES ON TOBACCO IN FREE WORLD COUNTRIES

FAS M-177 April 1966

U.S. Department of Agriculture
Foreign Agricultural Service

FOREWORD

The United States, as both a major exporter and importer of tobacco, has a vital interest in the import duties of tobacco and tobacco products in the countries of the world. In 1964, the United States exported 510 million pounds and imported 169 million, the latter mostly oriental (Turkish) type and cigar tobaccos. That year, total international trade in unmanufactured tobacco involved the movement of 1,874 million pounds, equivalent to approximately 20 percent of total Free World production.

Import duties are among the most significant factors influencing movements of tobacco in international trade (along with other government-made restrictions and the economic factors of supply, demand, quality, and price). For this reason, a continuing need exists for comprehensive and up-to-date information on duties applied to tobacco imports around the world.

This publication deals with such duties and changes in them taking place during the 1957-65 period. It supersedes a similar study (FAS-M-116) published in July 1961. Another publication dealing with nontariff barriers to world trade in tobacco (FAS-M-146) was issued by this division in May 1963.

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Director, Tobacco Division

PREFACE

The data contained in this study, although compiled from attache reports, official sources, and trade publications, are presented here for purposes of information only. They do not constitute final authority as to the rate of duty legally applicable to any given tobacco item. Persons seeking further information on import duties of the United States should be directed to the Bureau of Customs, Washington, D. C. Current information of a general nature on import duties of other countries may be secured from the Bureau of International Commerce, U. S. Department of Commerce, in Washington.

In this study, the authors have sought to make the comparisons of import charges applied by the various countries in 1957 and in 1965 as understandable as possible, and to this end have converted into U. S. currency most of the charges listed. Rates for 1965 are those believed to be currently in effect on tobacco and tobacco products, so far as information is readily available.

A rise which has taken place in dollar-per-pound value of cigarettes between the two years compared (for 1965, $2.00 per pound was used) has not been allowed to exert an upward bias on percentage changes between the periods, whether or not ad valorem changes were indicated. Where the rate for converting local currency into U. S. dollars changed appreciably, respective annual average conversion rates for each of the years reported was used: for 1957, the then-applicable rates, and for 1965 the latest available (1964) annual average conversion rates for the respective countries.

The "additional charges" sometimes applied in connection with import duties have been found difficult in some cases to calculate and summarize. The reader is put on notice that those which are included in this publication may not be the only charges in effect in some countries. Likewise, it is possible that duty changes have taken place in some countries, about which the authors have not been fully informed.

The authors are indebted to the Bureau of International Commerce of the U. S. Department of Commerce and the Trade Policy Division of FAS, USDA, for help in securing import duties currently effective in some of the countries included in the report.

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CHANGES IN IMPORT DUTIES ON TOBACCO IN FREE WORLD COUNTRIES, 1957-1965

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SUMMARY OF DUTY CHANGES AND RESTRICTIONS

In this study, records of tobacco import duties and preferential arrangements were reviewed for 134 Free World countries or areas, in order to determine what changes had taken place in import duties and preferential arrangements between 1957 and July 1965.

It is interesting to note that 45 countries raised duties on unmanufactured (leaf) tobacco, 65 raised import duties on cigarettes, and 72 raised duties on smoking tobacco or tobacco products. Duties on unmanufactured tobacco were lowered in 20 countries and remained unchanged in 18 countries.

The European area had a larger proportion of countries raising duties on both leaf tobacco and cigarettes than any other area. However, with regard to cigarettes, the areas of Asia and Oceania had the greatest number of high-percentage duty increases.

For both leaf tobacco and cigarettes, percentage increases in duties varied widely among countries. Percentage increases in duties on leaf tobacco ranged from 1 percent to 820 percent. Increases in the duties on cigarettes ranged from 1 percent to 971 percent. A study of the frequency distribution of the percentage changes reveals more cases fell in the 20-49 percent grouping than in any other group.

Duties on unmanufactured tobacco in the Common Market countries are currently in a transitional stage in their movement towards a uniform common external tariff (CXT). Duties in five out of six of these countries are scheduled for further increases during this transition.

NORTH AMERICA

North America has more liberal trade policies on tobacco than has any other continent. All three North American countries--the United States, Canada, and Mexico--produce and import tobacco; all have relatively low import duties on tobacco.

During the 1957-65 period, Canada had only one change in tobacco import duties, resulting in a 3-percent increase in the duty on cigars.

In the same period, Mexico inaugurated increases amounting to 33 percent on dark leaf and 20 percent on light leaf tobacco. The duty on cigar wrapper tobacco was increased by 5 percent, and duties on cigars, cigarettes, and cut tobacco 13, 5, and 3 percent, respectively.

During the period covered in this study, the United States lowered duties on 9 tobacco items and left 5 unchanged, while it did not raise the duty on a single item. U. S. duties on tobacco from Cuba and the Philippines were in general lowered under existing preferential arrangements between 1957 and 1960.

CANADA

Item	Most-favored-nation rate 1/						Increase, 1965 rate over 1957
	1965			1957			
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	
	Canadian dollars per pound	Percent	U.S. dol. per pound	Canadian dollars per pound	Percent	U.S. dol. per pound	Percent
Tobacco:							
Unmanufactured:							
Turkish type:							
Unstemmed	0.22	--	0.23	0.22	--	0.23	0
Other types:							
Unstemmed	3/ .20	--	.21	.20	--	.21	0
Stemmed	4/ .30	--	.31	.30	--	.31	0
Manufactured:							
Cigars	1.75 + $1.00 per 1,000	15	2.30	1.75	15	2.24	3
Cigarettes	2.00	15	2.34	2.00	15	2.34	0
Cut	.65 + 15¢ lb.	--	.84	.65 + 15¢ lb.	--	.84	0
Snuff	.90	--	.94	.90	--	.94	0
Other, n.e.s.	.90 + 15¢ lb.	--	1.10	.90 + 15¢ lb.	--	1.10	0

1/ Canada has only two tobacco items on which preferential rates are granted (British Preferential Tariff). There is a preference of 10 Canadian cents per pound on Turkish type leaf and a preference of 15 Canadian cents per pound on manufactured tobacco, n.e.s. (which includes snuff). 2/ The conversion rate in 1957 was $1.04 Canadian dollars = US$1.00 and in 1965 $1.08 Canadian dollars = US$1.00. Since the rate of duty did not change (except for cigars) the 1957 conversion rate was used in both years which resulted in a 0 (zero) percent change in the last column, except for cigars, which actually had a 3 percent increase in the rate between 1957 and 1965. 3/ For use in cigars $0.125 (Canadian) per pound. 4/ For use in cigars $0.20 (Canadian) per pound.

MEXICO

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/ 2/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/ 2/	
	Peso per kg.	Per-cent	U.S. dol. per lb.	Peso per kg.	Per-cent	U.S. dol. per lb.	Per-cent
Tobacco:							
Unmanufactured:							
Dark	1.20	25	0.20	1.00	25	0.23	(4/)
Light	.80	25	.24	.60	25	.21	(4/)
Wrapper	1.10	10	.19	1.00	10	.25	(4/)
Manufactured:							
Cigars	6.50	80	3/ 4.90	6.50	65	3/ 3.89	(4/)
Cigarettes	.80 (per pack)	--	3.36	.70 (per pack)	--	1.12	(4/)
Cut & shredded	4.00	70	2.29	4.00	65	1.06	(4/)
Chewing	1.25	65	.69	1.25	65	.53	(4/)
Snuff	1.25	65	.69	1.25	65	.53	(4/)

1/ Conversion rate, 1957 & 1965: 12.50 pesos (100 centavos) = US$1.00. 2/ In addition to the above a tobacco tax is also collected at the time of importation: 11.55 percent ad valorem on cigars (value after duty), 1.30 pesos per packet on cigarettes and 34.65 percent ad valorem on smoking, chewing and snuff (value after duty). 3/ Computed on official valuation. 4/ Not comparable.

UNITED STATES

U. S. import duties on tobacco and tobacco products from all countries except the Philippines and Cuba, 1957 and 1965

Item	1965	1957	Increase, 1965 rate over 1957
	Total duty	Total duty	
	U.S. dol. per pound	U.S. dol. per pound	Percent
Cigarette leaf:			
Latakia type fire-cured oriental:			
Unstemmed	1/ 0.1275	0.14	- 9
Stemmed	.50	.50	0
Other than Latakia type:			
Unstemmed	1/ .1275	.14	- 9
Stemmed	.50	.50	0
Cigar wrapper and filler tobacco containing more than 35 percent of wrapper:			
Unstemmed	2/ .909	1.00	- 9
Stemmed	2/ 1.548	1.72	-10
Cigar leaf filler:			
Unstemmed	2/ .161	.175	- 8
Stemmed	2/ .23	.25	- 8
Scrap	2/ .161	.175	- 8
Tobacco stems, cut, ground or pulverized	.55	.55	0
Tobacco stems, not cut, ground or pulverized	(3/)	(3/)	--
Cigarettes (all kinds)	1.06 +5% ad val.	1.18 +5 3/4% ad val.	-10
Cigars and cheroots of all kinds	1.91 + 10½% ad val.	2.13 + 11½% ad val.	-10
Snuff and snuff flour and cut or ground tobacco	.275	.275	0
Tobacco, mfg., n.s.p.f.:			
Smoking and chewing	.175	.175	0

1/ Lowered through negotiations with Turkey. 2/ Lowered through negotiations in 1957 with Cuba. However, trade with Cuba was put under embargo by Executive Order of February 7, 1962. 3/ Free.

UNITED STATES

U.S. import duties on tobacco and tobacco products from the Philippines, 1957 and 1965 1/

Item	1965 Total duty	1957 Total duty	Increase, 1965 rate over 1957
	U.S. dol. per pound	U.S. dol. per pound	Percent
Unmanufactured tobacco:			
Other than cigarette leaf:			
Product of the Philippines:			
Philippine Trade Act effective 1/1/56: 2/			
Unstemmed:			
Within quota	(3/)	(3/)	0
Over quota	0.126	0.126	0
Stemmed:			
Within quota	(3/)	(3/)	0
Over quota	0.18	0.18	0
Scrap:			
Product of the Philippines:			
Within quota 4/	(3/)	(3/)	0
Over quota	0.161	0.161	0
Manufactured tobacco:			
Cigars:			
Product of the Philippines:			
Within quota 5/	(3/)	(3/)	0
Over quota	1.91 +10.5% ad val.	1.91 +10.5% ad val.	0

1/ Tobacco and tobacco products were granted special rates under the Tariff Act of 1930 and under subsequent legislation. 2/ The Philippine Trade Act effective 1/1/56 provides for annual tariff-free quotas which gradually decrease. Beginning 1/1/74 there will be no duty-free quota. From 1/1/74 to 7/4/74 Philippine products will pay the same rate as Cuban products; as of 7/4/74 Philippine products will pay full duty rather than receiving the preferential rates to Cuban products. 3/ Free. 4/ The U.S. granted a duty-free quota for cigar filler and scrap for the calendar years 1959-61 inclusive (90% of basic 6.5 million pounds or 5.9 million pounds for 1959-61). The quota for cigar filler and scrap for the 1964-66 period is 3.9 million pounds and for 1967 through 1969 is 2.6 million pounds. 5/ A duty-free quota of 180,000,000 cigars was granted to the Philippines for the calendar years 1959-61 inclusive. The duty-free quota decreases gradually until on and after 1/1/74 the duty-free quota will be nil.

SOUTH AMERICA, CENTRAL AMERICA, AND CARIBBEAN ISLANDS

In South America there is little freedom of trade on imports of tobacco and tobacco products; yet about half of the areas are trying to expand exports of unmanufactured tobacco. Domestic supplies of dark tobacco are ample in most areas, but good-quality light cigarette types are in short supply. Most countries limit imports of such tobacco as well as those of cigarettes and, as a result, some of them have the problem of black markets in cigarettes.

Also, the duty rates and restrictions have increased in recent years. About the only areas that permit leaf imports to compete relatively freely are Surinam, El Salvador, Nicaragua (becoming more restrictive), and Bolivia (allowing imports up to 35 percent of total requirements). Imported cigarettes have the freest access to compete in Bolivia, the Leeward and Windward Islands, the Bahamas, and Colombia. Bolivia revamped its tariff schedule, lowering duty on all tobacco items during the period studied.

A customs union, the Central American Free Trade Association (CAFTA) was formed by Costa Rica, El Salvador, Guatemala, Honduras, and Nicaragua. These countries have taken steps to unify and equalize "duty" rates. Import duties in these countries belonging to CAFTA are scheduled to reach by April 29, 1969 a uniform specific rate on tobacco (leaf) of $2.26 per kilogram ($1.02 per pound) plus an ad valorem duty of 21 percent.

The Latin American Free Trade Association (LAFTA), formed by Chile, Argentina, Uruguay, Brazil, Mexico, Peru, and Paraguay, will also be modifying rates.

The creation of these new organizations will probably result in additional changes in import duties; however, it is expected that the new duty schedules will be more uniform than those of the past.

ARGENTINA

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/ 2/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/ 2/	Increase, 1965 rate over 1957
	Pesos per kg.	Percent	U.S. dol. per lb.	Gold pesos per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	--	(3/)	--	0.4838	(4/)	4/ 0.01	(6/)
Manufactured:							
Cigars	--	325	--	--	50	1.40	(6/)
Cigarettes	--	(5/)	--	1.794	(4/)	4/ .03	(6/)
Cut tobacco	--	320	--	0.4838	--	.01	(6/)

1/ Conversion rate, 1957: 65 paper pesos=US$1.00 (2.27 paper pesos=1 gold peso). Conversion rate, 1965 (effective 12/6/65): 188 pesos (100 centavos= US$1.00).

2/ There is an additional 150-200 percent import surcharge. Prior to 1960 it was 300 percent. Import surcharges on wrapper and certain oriental tobaccos are approximately 51 percent plus a small specific duty. Other types are currently prohibited.

3/ Other charges equal about 178 percent.

4/ Import surcharges and other charges in effect in 1957 not readily available.

5/ Other charges equal about 152 percent.

6/ Data not comparable.

BAHAMAS

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	s d per lb.	Per-cent	U.S. dol. per lb.	s d per lb.	Per-cent	U.S. dol. per lb.	Per-cent
Tobacco:							
Unmanufactured	0 3	--	0.03	0 3	--	0.03	0
Manufactured:							
Cigars	-- --	25	2/ .91	-- --	25	2/ .91	0
Cigarettes	+ 7½ (per 100)	50	2/ 1.36	+ 7½ (per 100)	50	2/ 1.36	0
Mfd. fine cut	-- --	50	2/ .81	-- --	50	2/ .81	0
Plug	9	--	.10	-- --	--	--	--

1/ Conversion rate, 1957 & 1965: 1 Bahama pound (20 shillings) = US$2.80.
2/ Included is an emergency tax of an additional 7½ percent ad valorem.

Preferential rate: Currently, duty preference is granted to British Commonwealth countries amounting to 16-2/3 percent ad valorem on fine cut tobacco (equivalent to 23 U.S. cents per pound) and 3 pence a pound (equivalent to about 3.5 U.S. cents a pound) on plug tobacco.

BARBADOS ISLAND

Item	Preferential rate: 1965 Local currency	Preferential rate: 1957 Local currency	General rate: 1965 Local currency	General rate: 1965 Total duty, U.S. equiv. 1/	General rate: 1957 Local currency	General rate: 1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	BWI dol. per lb.	BWI dol. per lb.	BWI dol per lb.	U.S.dol. per lb.	BWI dol per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Unstemmed	3.06	3.06	3.06	1.78	3.06	1.78	0
Stemmed	3.62	3.62	3.62	2.11	3.62	2.11	0
Manufactured:							
Cigars and cheroots	3.70	3.70	4.76	2.78	4.76	2.78	0
Cigarettes	6.76	4.16	7.24	4.22	4.64	2.71	56
Plug, stick or twist	2.00	2.00	2.12	1.24	2.12	1.24	0
Snuff	1.22	1.22	1.28	.75	1.28	.75	0
Other, n.e.s.	2.48	2.48	2.78	1.62	2.78	1.62	0

1/ Conversion rate, 1957 and 1965: 1.714 British West Indies dollar (100 cents) = US$1.00.

BERMUDA

Item	Preferential rate				General rate				Increase, 1965 rate over 1957
	1965		1957		1965			1957	
	Specific rate (local currency)	Ad val. rate	Specific rate (local currency)	Ad val. rate	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	s d per lb.	Percent	s d per lb.	Percent	s d per lb.	Percent	U.S.dol. per lb.	s d per lb.	Percent	U.S.dol. per lb.	Percent
Tobacco:											
Unmanufactured:											
Unstemmed	0 6	--	0 6	--	0 6	--	0.09	0 6	--	0.09	0
Manufactured:											
Cigars (at option of importer)	8 0 or	10	2 0 or	10	8 0 or	10	--	2 0 or	10	--	--
Cigars per 1,000	80 0	10	20 0	10	80 0	10	--	20 0	10	--	--
Cigarettes	15 6	--	3 0	10	16 0	--	2.24	3 0	10	2/1.69	14
Snuff	9	10	9	10	9	10	.19	9	10	.19	0
Tobacco, other than cigars & cigarettes	1 6	10	1 6	10	1 6	10	.35	1 6	10	.35	0

1/ Conversion rate, 1957 & 1965: 1 Bermuda pound (20 shillings) = US$2.80.
2/ Plus a surtax of 16s.3d. per 1,000 cigarettes (equivalent to 99 cents per pound).
Note: There is surcharge of 22½ percent added to the preferential rates and 25 percent added to the general rate.

BOLIVIA

Item	1965			1957		
	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/ 2/
	Percent	U.S. dol. per lb.	Bolivianos per kg.	Percent	U.S. dol. per lb.
Tobacco:					
Unmanufactured:					
Black for manufacture of cigars and cigarettes	20	0.09	61.5	50	0.23
Light for manufacture of cigars and cigarettes	4	.03	61.5	50	.41
Manufactured:					
Cigars	20	.56	561.0 (per 100)	1500	42.03
Cigarettes 3/	20	.34	561.0 (per 1,000)	1200	20.42
Cut	20	.28	61.5	50	.70
Chewing	20	.13	99.0	1500	9.45
Snuff	20	.13	297.0	1500	9.46

1/ Consular fee, 6 percent of the c.i.f. value. Service or turnover charge, 2 percent of the c.i.f. value (if cleared within 30 days). Not included in total. 2/ Conversion rate, 1957: 12,000 bolivianos (100 centavos) = US$1.00. 3/ The excise tax on foreign cigarettes was reduced to 128 percent; on local cigarettes it is 60 percent. Imports may be subject to other taxes.

BRAZIL

Item	1965		1957			Increase, 1965 rate over 1957
	Ad val. rate 1/	Total duty, U.S. equiv.	Specific rate (local currency)	Ad val. rate: 2/	Total duty, U.S. equiv. 3/	
	Percent	U.S. dol. per lb.	Paper cruzeiros per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:						
Unmanufactured:						
Cigar wrapper	20	0.43	12.50	12	0.08	438
Leaves, other than wrapper	60	.46	12.50	12	.05	820
Manufactured:						
Cigars	150	4.20	122.36 (per 100)	12	.53	692
Cigarettes	150	3.00	85.12	12	.28	971
Shredded & sliced	150	2.10	49.56	12	.17	1,135
Snuff or dust	150	2.10	98.98	12	.31	577

1/ Includes surcharge of 10 percent, customs surcharge of 5 percent, and port improvement tax of 1 percent, a total of 16 percent. 2/ Combined total of all other duties levied on ad valorem basis, including customs clearance, social provident tax, etc. 3/ Conversion rate, 1957: 172 cruzeiros (100 centavos) = US$1.00.

Currently, the prior import deposit requirement is 50 percent.

BRITISH GUIANA

Item	Preferential rate		General rate				Increase, 1965 rate over 1957
	1965	1957	1965		1957		
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	British Carib.$ per lb.	British Carib.$ per lb.	British Carib.$ per lb.	U.S.dol. per lb.	British Carib.$ per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured	5.75	4.00	5.75	3.35	4.00	2.33	44
Manufactured:							
Cigars	10.10	6.90	11.00	6.42	7.80	4.55	41
Cigarettes	8.77	6.02	10.60	6.18	7.48	4.36	42
Smoking and chewing	7.20	4.76	9.40	5.48	6.52	3.80	44
Snuff	8.20	5.32	9.40	5.48	6.52	3.80	44

1/ Conversion rate, 1957 & 1965: 1.71429 British Caribbean dollar (100 cents) = US$1.00.

FRENCH GUIANA 1/

Item	1965		1957	
	Ad valorem rate	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Total duty, U.S. equiv. 2/
	Percent	U.S.dollar per pound	Francs per 100 kg.	U.S.dollar per pound
Tobacco:				
Unmanufactured 3/	13.5	Min. 0.06 Max. 0.08	360	4/ 0.01
Manufactured:				
Cigars	38.6	1.06	1600	.02
Cigarettes	87.2	1.74	1600	.02
Smoking	87.0	1.04	1000	.01
Chewing & snuff	48.4	.48	1000	.01

1/ The tobacco industry in French Guiana was under the control of the French Tobacco Monopoly. The Monopoly imported at a zero rate. The rates listed above for 1957 are for tobacco imported for personal accounts. 2/ Conversion rate, 1957: 493.7 franc (100 centimes) = US$1.00. 3/ Unmanufactured tobacco of value less than $1.27 per pound. 4/ Actually works out to three-tenths of a cent.

BRITISH HONDURAS

Item	Preferential rate		General rate				
	1965	1957	1965		1957		Increase, 1965 rate over 1957
	Local currency		Local currency	Total duty, U.S. equiv. 1/ 2/	Local currency	Total duty, U.S. equiv. 1/ 2/	
	BH dol. per lb.	BH dol. per lb.	BH dol. per lb.	U.S.dol. per lb.	BH dol. per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured	1.12	0.95	1.42	0.99	1.25	0.88	13
Manufactured:							
Cigars	2.40	2.20	2.60	1.82	2.40	1.68	8
Cigarettes	4.00	3.80	4.50	3.15	4.30	3.01	5
Pipe tobacco	2.75	2.55	3.50	2.45	3.30	2.31	6
Snuff	2.00	1.80	2.50	1.75	2.30	1.61	9

1/ Conversion rate, 1957 & 1965: 1.43 British Honduras dollar (100 cents) = US$1.00. 2/ An entry tax of 3 percent ad valorem with a minimum of 10 cents is also levied.

CHILE

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	Gold peso per kg.	Percent	U.S. dol. per lb.	Gold peso per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	4.00	30	0.61	4.00	28	0.60	3
Manufactured:							
Cigars	27.00	30	3.36	27.00	28	3.30	2
Cigarettes	8.00	30	1.26	47.25	28	4.89	-74
Pipe	20.25	30	2.31	20.25	28	2.28	1

1/ Conversion rate, 1957 & 1965: 1 gold peso = US$0.2061.

Import licenses have not been required in Chile. Prior deposits have been required.

Imports of tobacco products are currently prohibited.

COLOMBIA

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/2/3/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/ 3/	Increase, 1965 rate over 1957
	Pesos per kg.	Percent	U.S. dol. per lb.	Pesos per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	15.00	50	1.10	10.00	25	1.43	- 23
Manufactured:							
Cigars 4/ 5/	50.00	100	5.29	20.00	25	1.83	+189
Cigarettes, light 6/	7.50	10	.54	(New item)			--
Cigarettes, dark	20.00	50	2.00	5.00	10	.45	+344
Cut, smoking 4/	15.00	50	1.35	12.00	25	1.03	+ 31
Chewing & snuff 4/	15.00	50	1.25	10.00	25	.73	+ 71

1/ Conversion rate, 1957: 7.99 Colombian pesos (100 centavos) = US$1.00, and 1965: 9.00 pesos (100 centavos) = US$1.00. 2/ Includes development tax on tobacco products as follows: cut tobacco, smoking, chewing or snuff - $0.34 a pound; cigars - $0.57 a pound; cigarettes - $1.40 a pound. 3/ Includes harbor and tonnage dues of $0.0002 a pound. 4/ Currently prohibited. 5/ Formerly required 100 percent prior deposit, now 130 percent when permitted. 6/ The duty on cigarettes made from light leaf was reduced by steps beginning November 15, 1964. This new duty effective August 15, 1965. Prior deposit of 120% of f.o.b. value. Prior import license required. There is an added tax on cigarettes of 40 centavos (US$0.05) per pack on cigarettes for financial assistance to the Tobacco Institute.

COSTA RICA

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	U.S. dol. per kg.	Percent	U.S. dol. per lb.	Colones per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	2.90	33	1.55	15.60	20	1.23	26
Manufactured:							
Cigars	6.00	30	3.56	69.55	25	5.48	- 35
Cigarettes	6.00	30	3.32	24.55	25	2.12	+ 57
Other, n.e.s.	6.00	30	3.14	19.00	25	1.47	+114

1/ Conversion rate, 1957: 6.60 colones (100 centimos) = US$1.00, and 1965: 6.65 colones (100 centimos) = US$1.00.

DOMINICAN REPUBLIC

Item	1965 Specific rate (local currency)	1965 Total duty, U.S. equiv. 1/ 2/	1957 Specific rate (local currency)	1957 Total duty, U.S. equiv. 1/ 2/	Increase, 1965 rate over 1957
	Peso per kg.	U.S. dol. per lb.	Peso per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Flue-cured, air-cured or fire-cured of non-cigar varieties	1.25	.57	1.25	.57	0
Manufactured:					
Cigars	140.00 (per 1,000)	8.40	140.00 (per 1,000)	8.40	0
Cigarettes:					
Up to 7 centimeters in length	32.50 (per 1,000)	3/ 13.00	15.50 (per 1,000)	3/ 9.39	38
Exceeding 7 centimeters in length; per each 7 centimeters or fraction	35.00 (per 1,000)	4/ 14.00	17.50 (per 1,000)	4/ 10.44	34
Smoking	6.00	5/ 3.26	6.00	5/ 3.26	0
Snuff	7.00	3.18	7.00	3.18	0

1/ Conversion rate, 1957 & 1965: 1 Dominican peso (100 centavos) = US$1.00.
2/ Not included are additional charges: 12 percent of all duties, taxes, fees, etc.; and 23 percent combined import tax of the gross invoice value. 3/ Special import tax of $2.65 per pound. 4/ Special import tax of $2.83 per pound.
5/ Special import tax of $0.54 per pound.

ECUADOR

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Total duty, U.S. equiv. 1/ 2/	Increase, 1965 rate over 1957
	Sucre per kg.	Per-cent	U.S. dol. per lb.	Sucre per kg.	U.S. dol. per lb.	Percent
Tobacco:						
Unmanufactured:						
Cigar wrapper	35.00	25	3/ 1.27	20.00	0.60	112
Manufactured:						
Cigars	80.00	25	2.73	40.00	1.20	128
Cigarettes	3.00 (per pack of 20)	--	3.36	40.00	1.20	97
Cut, tobacco black, twisted and in other forms, n.e.s.	70.00	25	2.13	30.00	.90	137
Snuff	50.00	25	1.52	20.00	.60	153

1/ Conversion rate, 1957: 15.15 sucres (100 centavos) = US$1.00, and 1965: 18.18 sucres (100 centavos) = US$1.00. 2/ Plus a statistical tax of 5-10 percent. 3/ A value of $1.50 per pound was used in calculations.

Prior deposit for leaf for wrapping cigars is 30 percent, for pipe tobacco and for cigarettes 80 percent.

After July 1, 1966, manufacturers will be required to use 65 percent of their light tobacco requirements from Ecuadoran light tobacco.

EL SALVADOR

Item	1965 Specific duty	1965 Ad val. rate	1965 Total duty, U.S. equiv.	1957 Total duty	Increase, 1965 rate over 1957
	U.S. dol. per kg.	Per-cent	U.S. dol. per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	1.30	13	0.68	0.45	51
Manufactured:					
Cigars	6.00	30	3.56	2.71	32
Cigarettes	6.00	30	3.32	2.64	26
Other, n.e.s.	6.00	30	3.14	1.43	120

FALKLAND ISLANDS (British)

Item	Preferential rate: 1965	Preferential rate: 1957	General rate: 1965	General rate: 1965	General rate: 1957	General rate: 1957	Increase, 1965 rate over 1957
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	s d per lb.	s d per lb.	s d per lb.	U.S.dol. per lb.	s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Manufactured:							
Cigars	19 3	19 3	20 0	2.80	20 0	2.80	0
Cigarettes	9 6	9 6	10 0	1.40	10 0	1.40	0
Cut and manufactured tobacco, snuff, and all other unexempted tobacco	5 7	5 7	6 0	.84	6 0	.84	0

1/ Conversion rate, 1957 and 1965: 1 sterling pound (20 shillings) = US$2.80

GUATEMALA

Item	1965: Specific rate (local currency)	1965: Ad val. rate	1965: Total duty, U.S. equiv. 1/	1957: Specific rate (local currency)	1957: Ad val. rate	1957: Total duty, U.S. equiv. 1/ 2/	Increase, 1965 rate over 1957
	U.S.dol. per kg.	Percent	U.S. dol. per lb.	Quetzal per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Incl. refuse	1.54	13	0.79	1.30	--	.59	34
Manufactured:							
Cigars	6.00	30	3.56	5.00	--	2.27	57
Cigarettes	6.00	30	3.32	5.00	--	2.27	46
Cut tobacco	--	--	--	1.50	--	.68	--
Chewing tobacco	--	--	--	1.50	--	.68	--
Snuff	--	--	--	4.00	--	1.81	--
Other, n.e.s	6.00	30	3.14	5.00	--	2.27	38

1/ Conversion rate, 1957 & 1965: 1.00 quetzal (100 centavos) = US$1.00. 2/ In addition to the above duties in 1957, there were additional duties totaling 14 percent. Data on current additional duties not available.

HAITI

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/ 2/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/ 2/	
	Gourdes per kg.	Per-cent	U.S. dol. per lb.	Gourdes per kg.	Per-cent	U.S. dol. per lb.	Per-cent
Tobacco:							
Unmanufactured:							
Containing less than 20% moisture	7.75		0.70	6.00	--	0.65	8
Manufactured:							
Cigars weighing 14 kg.(30.86 lb) per 1,000	12.55* (per 100)	-- or 30%*	1.51	10.00* (per 100)	-- or 30%*	1.44	5
Cigarettes	1.90* (per 100)	-- or 100%*	1.65	1.50* (per 100)	-- or 100%*	1.56	6
Cut tobacco in packs of 1.1 lb. or less	6.00*	-- or 80%*	.72	6.00*	-- or 60%*	.65	11

1/ Conversion rate, 1957 and 1965: 5.00 gourdes (100 centimes) = US$1.00.
2/ Includes a surtax amounting to 20 percent of the customs duty.
* Whichever is the higher.

HONDURAS

Item	1965			1957		Increase, 1965 rate over 1957
	Specific rate (local currency) 1/	Ad val. rate 1/	Total duty, U.S. equiv. 1/ 2/	Specific rate (local currency)	Total duty, U.S. equiv. 2/	
	U.S. dol. per kg.	Percent	U.S. dol. per lb.	Lempira per kg.	U.S. dol. per lb.	Percent
Tobacco:						
Unmanufactured:						
Other leaf	2.50	25	1.31	9.00	2.04	-36
Manufactured:						
Cigars	6.00	30	3.56	13.00	2.95	+21
Cigarettes	6.00	30	3.32	15.00	3.40	- 2
Other, n.e.s	6.00	30	3.14	13.00	2.95	+ 6

1/ In effect until April 28, 1966. 2/ Conversion rate, 1957 & 1965: 2.00 lempiras (100 centavos) = US$1.00.

JAMAICA

Item	Preferential rate		General rate				Increase, 1965 rate over 1957
	1965	1957	1965		1957		
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	£ s d per lb.	£ s d per lb.	£ s d per lb.	U.S.dol. per lb.	£ s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured	0 5 3	0 5 3	0 5 3	0.73	0 5 3	0.73	0
Cigar wrapper 2/	--	--	--	--	--	--	--
Manufactured:							
Cigars and cheroots	1 5 0	1 5 0	1 10 0	4.20	1 10 0	4.20	0
Cigarettes	2 12 6	1 14 1	2 13 6	5.89	1 15 1	4.91	20
Snuff	0 7 0	0 7 0	0 9 4	1.31	0 9 4	1.31	0
Other	1 1 0	1 1 0	1 1 10	3.06	1 1 10	3.06	0

1/ Conversion rate, 1957 & 1965: 1 Jamaican pound (20 shillings) = US$2.80.
2/ Free.

LEEWARD ISLANDS (ST. CHRISTOPHER, NEVIS AND ANGUILLA)

Item	Preferential rate		General rate				Increase, 1965 rate over 1957
	1965	1957	1965		1957		
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	BWI dol. per lb.	BWI dol. per lb.	BWI dol per lb.	U.S.dol. per lb.	BWI dol per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Other than black	0.55	0.48	0.55	0.32	0.48	0.28	14
Manufactured:							
Cigars and cheroots	3.40	3.00	4.25	2.48	3.78	2.20	13
Cigarettes:							
Mfrd.in other than Br. Commonwealth entirely or partly from foreign grown tobacco	--	--	2.55	1.49	2.55	1.49	0
Mfrd. in the Br. Commonwealth entirely from Br. grown tobacco	2.25	2.25	--	--	--	--	--
Snuff	1.00	.90	1.35	.79	1.20	.70	13
Other	2.80	2.80	3.65	2.13	3.65	2.13	0

1/ Conversion rate, 1957 and 1965: 1.714 British West Indies dollar = US$1.00.

MONTSERRAT (LEEWARD ISLANDS)

Item	Preferential rate: 1965 (Local currency)	Preferential rate: 1957 (Local currency)	General rate: 1965 (Local currency)	General rate: 1965 (Total duty, U.S. equiv. 1/ 2/)	General rate: 1957 (Local currency)	General rate: 1957 (Total duty, U.S. equiv. 1/ 2/)	Increase, 1965 rate over 1957
	s d per lb.	s d per lb.	s d per lb.	U.S.dol. per lb.	s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured...	1 0	1 0	1 0	0.17	1 0	0.17	0
Manufactured:							
Cigars, if over the value of 6s 0d ($0.84) per 100 3/...	3 0	3 0	4 6	.63	4 6	.63	0
Cigarettes.....	6 0	6 0	8 6	1.49	8 6	1.49	0
Snuff.....	3 4	3 4	5 0	.88	5 0	.88	0
Other, n.e.s...	4 0	4 0	6 0	1.05	6 0	1.05	0

1/ Conversion rate, 1957 & 1965: 1 sterling pound (20 shillings) = US$2.80. However, British West Indies dollar is now being used: 1.714 British West Indies dollar = US$1.00. 2/ Includes surtax of 25 percent of the duty. 3/Cigars are exempt from surtax.

NETHERLANDS ANTILLES

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	Florin	Per-cent	U.S. dol. per lb.	Florin	Per-cent	U.S. dol. per lb.	Per-cent
Tobacco:							
Unmanufactured	0	55	0.43	0	55	0.43	0
Manufactured:							
Cigars and cigarillos	0	55	1.54	0	55	1.54	0
Cigarettes	1.40 (per 100)	--	3.23	1.10 (per 100)	--	2.54	27
Snuff	0	55	.35	0	55	.35	0

1/ Conversion rate, 1957 and 1965: 1.885 Netherland Antilles guilder (florin) (100 cents) = US$1.00.

NICARAGUA

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv.	
	U.S. dol. per kg.	Per-cent	U.S. dol. per lb.	U.S. dol. per kg.	Per-cent	U.S. dol. per lb.	Per-cent
Tobacco:							
Unmanufactured	1.50	13	0.77	1.30	25	0.77	0
Manufactured:							
Cigars	6.00	30	3.56	2.00	25	1.61	121
Cigarettes	6.00	30	3.32	3.50	55	2.53	31
Chewing	6.00	30	3.02	2.50	55	1.48	112
Other, n.e.s	6.00	30	3.02	2.50	55	1.48	112

REPUBLIC OF PANAMA

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Balboa per kg.	U.S. dol. per lb.	Balboa per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	1.25	0.57	0.75	0.34	67
Manufactured:					
Cigars and cheroots	1.25	.57	1.25	.57	0
Cigarettes	7.00	3.18	2/ 4.00	1.81	76
Shredded or leaf for manufacture of cigars, cigarettes and cheroots	1.25	.57	1.25	.57	0
Tobacco compressed into tablets, smoking and chewing (rolls), plug tobacco	.75	.34	.75	.34	0
Shredded pipe tobacco	1.25	.57	1.25	.57	0
Snuff and other tobacco, n.e.s.	1.25	.57	1.25	.57	0

1/ Conversion rate, 1957 and 1965: 1.00 balboa (100 centesimos) = US$1.00.
2/ Effective September 30, 1958.

PARAGUAY

Item	1965	1957		Increase, 1965 rate over 1957
	Total duty, U.S. equiv. 1/ 2/	Specific rate (local currency)	Total duty, U.S. equiv. 1/ 2/	
	U.S. dol. per lb.	Guaranies per kg.	U.S. dol. per lb.	Percent
Tobacco:				
Unmanufactured:				
Wrapper	0.53	7.65	0.53	0
Manufactured:				
Cigars	1.57	286.35 (per 1,000)	1.57	0
Cigarettes	1.21	5.73 (per 1,000)	.36	236
Cut, black, twist and tobacco in other forms, n.e.s	.38	5.75	.38	0
Snuff	.52	14.30	.52	0

1/ Conversion rate, 1957: 15 guaranies = US$1.00, and 1965: Paraguay's 1965 duty schedule listed rates in U. S. dollars per pound. 2/ Additional charges not in total: Consular fee (payable on importation) 5 percent f.o.b. Surcharge for foreign exchange of 24 percent c.i.f. value includes a surcharge of 20 percent f.o.b. value.

PERU

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	Soles per kg.	Percent	U.S.dol. per lb.	Soles per kg.	Percent	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured	3.00	30	0.26	1.00	12.5	0.12	117
From adjacent countries	.75	30	.23	--	--	--	--
Manufactured:							
Cigars	9.75	30	.62	6.50	13.667	.49	27
Cigarettes	6.00	30	.38	4.00	13.667	.30	27
Other	3.00	30	.43	(2/)	(2/)	(2/)	

1/ Conversion rate, 1957: 27.70 soles (100 centavos)=U.S.$1.00. Conversion rate, 1965: 26.82 soles (100 centavos)=U.S.$1.00. 2/ Data not readily available.

SURINAM

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	Florins per kg.	Percent	U.S. dol. per lb.	Florins per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	3.25	--	0.78	2.50	--	2/ 0.75	4
Manufactured:							
Cigars	--	100	3/ 3.08	--	60	2/3/ 2.45	26
Cigarettes	.0225 (per cigarette)	50	3/ 5.05	.01 (per cigarette)	30	2/3/ 3.74	66
Smoking & chewing	6.00	--	1.44	3.50	--	2/ 1.05	37
Other	--	25	.16	3.50	--	2/ 1.05	- 85

1/ Conversion rate, 1957 & 1965: 1.8859 florins (100 cents) = US$1.00.
2/ Includes surtax of 25 percent of total duties. 3/ Includes a luxury tax of 10 percent of the c.i.f. value.

TRINIDAD AND TOBAGO (WEST INDIES FEDERATION - BRITISH)

Item	Preferential rate		General rate					
	1965	1957	1965		1957		Increase, 1965 rate over 1957
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	BWI dol. per lb.	BWI dol. per lb.	BWI dol. per lb.	U.S. dol. per lb.	BWI dol. per lb.	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Containing less than 25% of moisture	3.24	1.63	3.24	1.89	1.63	0.95	99
Manufactured:							
Cigars and cheroots	3.23	1.25	8.18	4.77	4.69	2.74	74
Cigarettes:							
Mfrd. in foreign countries	--	--	7.13	4.16	3.95	2.30	81
Mfrd. in Br. Commonwealth entirely from Commonwealth grown leaf	5.75	3.00	--	--	--	--	--
Mfrd. in Br. Commonwealth entirely or partly from foreign grown leaf	6.68	3.65	--	--	--	--	--
Smoking and chewing:							
Mfrd. in foreign countries	--	--	6.56	3.83	3.56	2.08	84
Mfrd. in the Br. Commonwealth entirely from Commonwealth grown tobacco	4.60	2.20	--	--	--	--	--
Mfrd. in the Br. Commonwealth entirely or partly from foreign grown tobacco	5.39	2.75	--	--	--	--	--
Snuff	1.00	.80	1.25	.73	1.00	.58	26

1/ Conversion rate, 1957 & 1965: 1.714 British West Indies dollar = US$1.00.

URUGUAY

Item	1965 1/		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 2/ 3/	Specific rate (local currency)	Total duty, U.S. equiv. 4/ 5/	
	Pesos per kg.	U.S. dol. per lb.	Pesos per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Va. flue-cured, fire-cured, burley & Maryland	0.30	0.28	0.30	0.08	(6/)
Paraguay or Rio Grande	.15	7/ .01	.15	.04	(6/)
Manufactured:					
Cigars:					
From Cuban leaf	3.00	7/ .62	3.00	.99	(6/)
Other	1.00	1.59	1.00	.36	(6/)
Cigarettes:					
Dark	2.50	7/ .21	2.50	.65	(6/)
Other	2.50	.72	2.50	.87	(6/)
Cut tobacco	.60	.51	.60	.19	(6/)

1/ The total of the import duties, port handling charges and surcharges must increase the cost of the tobacco by at least 50 percent or 50 percent of the value becomes the effective import duty charges. In the case of flue-cured and other types of unmanufactured tobacco, cigars and cut tobacco, the effective rate, therefore, is 50 percent of the value of the product. 2/ Conversion rate, 1965: 11.42 pesos (100 centesimos) = US$1.00. 3/ Includes surtax: leaf, cigarettes and cut tobacco 13 percent, cigars 25 percent. Also additional charges Movilizacion de Bultos (M.B.) and a special tax of 1 percent of the customs plus M.B. above. 4/ Conversion rate, 1957: 4.10 pesos (100 centesimos) = US$1.00. 5/ Includes two different ad valorem taxes and percentages are applied to official evaluation. Also a special tax of 1 percent of the customs duty plus the port transportation tax. 6/ Not comparable because of change in conversion rate. 7/ Does not apply to U.S. tobacco.

VENEZUELA

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Bolivars per kg.	U.S. dol. per lb.	Bolivars per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	2/ 100.00	13.61	24.00	3.27	316
Manufactured:					
Cigars	100.00	13.61	45.00	6.12	122
Cigarettes 3/	4/ 12.00	1.63	4/ 12.00	1.63	0
Cigarettes: 3/					
General rate	27.00	5/ 3.67	20.00	5/ 2.72	35
Other, n.e.s.	100.00	13.61	45.00	6.12	122

1/ Conversion rate, 1957 and 1965: 3.35 bolivars (100 centimos) = US$1.00.
2/ Rate paid under tobacco quota. 3/ Importation restricted as of March 31, 1960.
4/ Rate bound to the United States by Trade Agreement. 5/ Plus a 9 percent surtax.

Preferences:

Preferences granted or received on tobacco and tobacco products in South America, Central America, and the Caribbean Islands are briefly as follows:

Country	Preference on leaf	Preference on products
Surinam	Receives preferences on exports to EEC	Grants preferences on imports from EEC in accordance with its new status of an Associated Overseas Country (AOC)
Uruguay	Paraguay and Brazil	None
El Salvador 1/. . . .	Honduras leaf - free Guatemala leaf - free	None
Guatemala 1/.	El Salvador leaf - free Honduras leaf - free	None
Honduras 1/.	El Salvador leaf - free Guatemala leaf - free	None
British Guiana . . .	None	75¢ - $1.06 per lb. to British Commonwealth countries
British Honduras . .	Br. preference 21¢ per lb.	Br. preference 35¢ per lb. 2/ 3/ 4/
Barbados	None	Br. preference 48¢ per lb. 2/ 4/
Jamaica	None	Br. preference 14¢ per lb. 2/ 4/
Bahamas	None	To British Commonwealth countries preferences amounting to 53¢ per lb. on cigarettes, 23¢ per lb. on fine cut tobacco, and 3.5¢ per lb. on plug
Bermuda	Br. preference 2½% of duty	Br. preference on all products 2½% of duty.
Leeward Islands . . .	None	Br. preference 18¢ per lb. 2/ 4/

Preferences granted or received on tobacco and tobacco products in South America, Central America, and the Caribbean Islands (continued).

Country	Preferences on leaf	Preferences on products
Montserrat	None	Br. preference 65¢ per lb. 2/ 4/
Trinidad and Tobago . .	None	Br. preference 56¢ per lb. 2/ 3/ 4/
Falkland Islands . . .	None	Br. preference 7¢ per lb. 2/ 3/ 4/

1/ Have a customs union.
2/ British preference on cigars and cheroots.
3/ British preference on pipe or smoking tobacco.
4/ British preference on other tobacco products.

In the European area is the United Kingdom, the world's largest importer of unmanufactured tobacco, also West Germany, which ranks second in the Free World as a tobacco importer. In the European area also are two important customs unions: the European Economic Community (EEC) and the European Free Trade Association (EFTA).

Over half of the Free World's imports of unmanufactured tobacco are purchased by the EEC and the United Kingdom combined. In 1964, the United Kingdom took about 20 percent of the total (or 313 million pounds) and West Germany (an EEC member) took about 16 percent. The EEC, as a whole, imported a total of 600 million pounds.

To this vital European area as a whole, the United States exported in 1964 a total of 371 million pounds of tobacco.

For the United States and other major suppliers, therefore, changes in EEC tobacco duties--both internal and external--are of prime importance. Such changes are of course inherent in the nature of the organization. Created about 9 years ago by the Rome Treaty of March 25, 1957, the EEC is made up of West Germany, Belgium-Luxembourg, the Netherlands, France, and Italy, with a stated objective the encouragement of trade among member countries by planned reduction in trade barriers among them. At the same time, third-party suppliers may suffer serious market losses from competition within the Community.

So far as tobacco was concerned, the treaty provided for a common external rate on unmanufactured tobacco and for gradual unification and reduction of internal duties (between members), eventually to zero. The EEC has provided for ultimate free entry of tobacco from the overseas territories of member countries (AOT's).

Internal duties on unmanufactured tobacco were lowered 10 percent on January 1, 1959, another 10 percent on July 1, 1960, and an additional 5 percent on January 1, 1961. By May 1, 1965, the internal rates had been lowered 70 percent below the base rates. Duties to member countries on manufactured tobacco products in general followed the same percentage reductions.

Import duties for each of the six Common Market countries are shown in the following combined EEC tables. In reviewing the 1957 and 1965 rates, the reader should remember that the United States and other nonmember countries that supply tobacco going into five of the six Common Market countries will be facing sharply higher import duties, while tobaccos from member countries and Associated Overseas Countries will receive rates on tobacco which are being reduced to zero. Under association agreements, tobaccos from Greece and from Turkey 1/ are also receiving real preferences. By the end of 1965 tobaccos from these two countries were being assessed only 30 percent of base period (1957) duties, and tobacco from these countries will ultimately be duty-free.

The ultimate common external duty rate (CXT) on unmanufactured tobacco of ordinary value was set by EEC officials at 28 percent ad valorem with duty charges ranging from a minimum of 13.2 cents per pound to a maximum of 17.2 cents per pound.

1/ Turkey currently has a quota of about 27 million pounds in the EEC which is assessed 30 percent of the base rate. After the alignment period, all tobacco from Turkey will receive the same duty treatment as tobacco from Greece and the EEC members, which will ultimately be free.

AUSTRIA

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Schilling per 100 kg.	U.S. dol. per lb.	Schilling per 100 kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	1,500	0.26	870	0.15	73
Waste	800	.14	--	--	--
Manufactured:					
Cigars	35,000	6.11	870	.15	3,973
Cigarettes	40,000	6.98	870	.15	4,553
Other, n.e.s	20,000	3.49	870	.15	2,227

1/ Conversion rate, 1957 & 1965: 26.00 schillings (100 groschen) = US$1.00.

Austria has a "Tobacco Monopoly." Manufactured tobacco imports are assessed the tobacco tax on products in addition to the import duty.

DENMARK

Item	1965		1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	Krone per kg.	U.S. dol. per lb.	Krone per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:						
Unmanufactured	(2/)	(2/)	2.30	--	0.15	-100
Manufactured:						
Cigars & cheroots	20.00	1.31	4.90	--	.32	309
Cigarettes	17.00	1.12	2.40	24	.57	96
Other, n.e.s	9.00	.59	2.70	--	.18	228

1/ Conversion rate, 1957: 6.907 Danish krone (100 ore) = US$1.00, and 1965: 6.92 Danish krone (100 ore) = US$1.00. 2/ Free.

EEC: Import duties on unmanufactured, unstemmed tobacco 1/ from nonmember countries

Importing country	Base period duty January 1, 1957		Rate January 1, 1965		
	Approx. rate on ad val. basis	Equiv. in U.S. dol. per lb.	Approx. rate 2/ on ad val. basis	Minimum equiv. in U.S. dol. per lb.	Maximum equiv. in U.S. dol. per lb.
	Percent	Dollars	Percent	Dollars	Dollars
Bel.-Lux.	9	0.038	18.1	0.080	0.099
Netherlands	9	0.038	18.1	0.080	0.099
West Germany	29	0.194	28.5 3/	0.166	0.184
France	0	0	13.1 4/	0.059	0.077
Italy	0	0	12.6	0.059	0.077

1/ Unmanufactured, unstemmed tobacco valued at less than $1.27 per pound (unstripped).
2/ Approximate effective rate on an ad valorem basis.
3/ This approximation is based on the rate of 12.6 percent plus 11.23 cents per pound.
4/ France began the alignments of its rates to the old 30% CXT rate, not the 28% negotiated rate which Italy used.

Note:

A new classification for unmanufactured tobacco valued at over $1.27 per pound (mainly cigar wrapper) was added to the Common Market's tariff schedule. The ultimate rate to nonmember countries will be 15 percent with a maximum of 31.8 cents per pound. Tobacco from member countries will be duty-free after their duties are aligned.

The current rates on this tariff item in the six countries as a group are generally less than the ultimate rate. The current rate on this item is higher in Germany than in any of the other six. Tobacco valued at $1.50 per pound (for example) imported from a nonmember country (United States) would be assessed approximately 35 cents per pound in Germany. This will gradually be lowered to a maximum of 31.8 cents per pound.

EEC: Import duties on unmanufactured tobacco 1/ from member countries

Importing country	Base rate Jan. 1957	Nov. 1, 1962 2/	July 1, 1964 3/	1965 4/
	Equiv. in U.S. dol. per lb.	U.S. dol. per lb.	U.S. dol. per lb.	U.S. dol. per lb.
Belgium-Luxembourg	0.038	0.0190	0.0152	0.0114
Netherlands	0.038	0.0190	0.0152	0.0114
West Germany	0.194	0.0970	0.0776	0.0610
France	0	0	0	0
Italy	0	0	0	0

1/ Unmanufactured tobacco valued at less than $1.27 per pound (unstripped).
2/ Upon the admission of Greece as an associate member, import duties to members were reduced to 50 percent of the base rate.
3/ July 1, 1964 duties were lowered to member countries an additional 10 percent of base rates.
4/ Effective May 1, 1965.

Note: Tobaccos from Greece and Associated Overseas Countries and tobacco within the quota from Turkey are assessed the same rate as member countries.

The EEC established a special classification for unmanufactured tobacco valued over $1.27 per pound (this would be mostly cigar wrapper tobacco). The ultimate rate on this classification or item was set at 15 percent ad valorem, with a maximum of 31.8 cents per pound. Duties on this special classification are already 0 in France and Italy and are being reduced to 0 in the other countries.

EUROPEAN ECONOMIC COMMUNITY

EEC: Import duties on cigars from member countries and nonmember countries

Country	Member countries		Nonmember countries	
	1965	1957	1965	1957
	Ad valorem rate	Ad valorem rate	Ad valorem rate	Ad valorem rate
	Percent	Percent	Percent	Percent
Belgium-Luxembourg	9	30	30	30
Netherlands	9	30	30	30
France 1/	(Exempt)	(Exempt)	38.4	(Exempt)
Germany	61	289	80	289
Italy 2/	(Exempt)	(Exempt)	80	(Exempt)

1/ Commercial imports are under control of French Tobacco Monopoly. 2/ Commercial imports are under control of Italian Tobacco Monopoly.

The ultimate rate on cigars from member countries will be 0 and the ultimate rate (CXT) from nonmember countries will be 80 percent.

EEC: Import duties on cigarettes from nonmember countries

Importing country	Rate 1965 1/ (August)		Rate 1957 (Base period)	
	Ad valorem	Equivalent per pound	Ad valorem	Equivalent per pound
	Percent	U.S. dollar	Percent	U.S. dollar
Belgium-Luxembourg	2/ 45.0	0.90	45	0.90
Netherlands	2/ 45.0	0.90	45	0.90
France	86.4	1.73	0	.00
Germany	180.0	3.60	3/ 400	8.00
Italy	180.0	3.60	0	.00

1/ The common external rate (CXT) or the ultimate rate was set at 180 percent. The ultimate internal rate (rate to members) was set at 0 (zero).* 2/ Under waiver granted by EEC on an annual basis. 3/ In the base period (1957) West Germany had a combination ad valorem and specific duty equivalent to approximately 400 percent.

In the waiver mentioned in footnote 2/ above, Belgium-Luxembourg and Netherlands were granted (on an annual basis) a waiver (under Article 26 of GATT) to delay putting into effect the import duties on manufactured tobacco products from third countries. The current waiver expires June 30, 1966. This explains why the Benelux countries currently have the same duties on tobacco products as the base period.

* The current internal rate in Italy and France is 0 (zero); however, the Tobacco Monopolies in those two countries are the sole importers of commercial shipments. The internal rate on cigarettes from member countries in Belgium-Luxembourg and Netherlands is equivalent to 45 cents per pound. The rate on cigarettes from member countries in Germany is equivalent to $2.04 per pound.

EUROPEAN ECONOMIC COMMUNITY

EEC: Import duties on smoking tobacco (fine cut) from member countries and nonmember countries

Country	Member countries		Nonmember countries	
	1965	1957	1965	1957
	Ad valorem rate	Ad valorem rate	Ad valorem rate	Ad valorem rate
	Percent	Percent	Percent	Percent
Belgium-Luxembourg	10.5	35.0	35.0	35
Netherlands	10.5	35.0	35.0	35
France 1/	(Exempt)	(Exempt)	86.4	(Exempt)
Germany	2/ 170.0	3/ 810.0	180.0	3/ 810
Italy 4/	(Exempt)	(Exempt)	180.0	(Exempt)

1/ Commercial imports under control of French Tobacco Monopoly. 2/ Equivalent to approximately $2.04 per pound. 3/ Equivalent to approximately $9.72 per pound. 4/ Commercial imports under control of Italian Tobacco Monopoly.

EUROPEAN ECONOMIC COMMUNITY

EEC: Import duties on chewing tobacco and snuff from member countries and nonmember countries

Country	Member countries		Nonmember countries	
	1965	1957	1965	1957
	Ad valorem rate	Ad valorem rate	Ad valorem rate	Ad valorem rate
	Percent	Percent	Percent	Percent
Belgium-Luxembourg	10.5	35	35	35
Netherlands	10.5	35	35	35
France 1/	(Exempt)	(Exempt)	(Exempt)	(Exempt)
Germany	113.0	540	100	540
Italy 2/	(Exempt)	(Exempt)	00	(Exempt)

1/ Commercial imports are under control of French Tobacco Monopoly. 2/ Commercial imports are under control of Italian Tobacco Monopoly.

FINLAND

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Marks per kg.	U.S. dol. per lb.	Marks per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Stemmed and unstemmed	45	0.06	45	0.06	0
Manufactured:					
Cigars	3,753	5.32	2,700	3.83	39
Cigarettes	3,753	5.32	2,700	3.83	39
Pipe	2,900	4.11	2,100	2.98	38
Other, n.e.s	2,900	4.11	2,100	2.98	38

1/ Conversion rate, 1957 and 1965: 320 marks (100 pennia) = US$1.00.

GREECE

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency) 1/	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Total duty, U.S. equiv. 2/ 3/	
	Paper drachma per kg.	U.S. dol. per lb.	Paper drachma per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	120	1.81	72	1.91	-5
Manufactured:					
Cigars	378	5.71	216	5.71	0
Cigarettes	462	4.66 4/	144	3.82	(5/)
Cut tobacco	192	2.90	108	2.85	2
Snuff	252	3.81	108	2.85	34

1/ Surtax included in specific duty. 2/ Conversion rate, 1957 & 1965: 30 paper drachmas (100 lepta) = US$1.00. 3/ Includes 75 percent surtax. 4/ Includes duty and other taxes payable upon importation. There is an additional consumption tax which is approximately 40 cents per pack on king-size U.S. cigarettes and proportionately less on standard-size U.S. cigarettes. 5/ Not comparable.

GUERNSEY ISLAND (CHANNEL ISLANDS)

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	s d per lb.	U.S. dol. per lb.	s d per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Unstripped	11 0	1.54	10 11	1.53	1
Stripped	11 4	1.59	11 3	1.57	1
Manufactured:					
Cigars	15 4	2.15	14 11	2.09	3
Cigarettes	15 4	2.15	14 11	2.09	3
Other (incl. snuff)	13 8	1.91	13 2	1.84	4

1/ Conversion rate, 1957 & 1965: 1 sterling pound (20 shillings) = US$2.80.

ICELAND

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	Krona per kg.	Percent	U.S. dol. per lb.	Krona per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	5.60	30	0.27	5.60	10	0.24	+ 13
Manufactured:							
Cigars	--	35	.98	25.00	10	.98	0
Cigarettes	--	50	1.00	30.00	10	1.01	- 1
Smoking	9.00	35	.51	9.00	10	.39	+ 31
Chewing and snuff	9.00	35	.51	9.00	10	.31	+ 31
Other	9.00	35	.53	9.00	10	.31	+ 31

1/ Conversion rate, 1957: 16.28 krona (100 aurar) = US$1.00, and 1965: 43.06 krona (100 aurar) = US$1.00.

IRELAND

Item	Preferential rate: 1965	Preferential rate: 1957	General rate: 1965 Local currency	General rate: 1965 Total duty, U.S. equiv. 1/	General rate: 1957 Local currency	General rate: 1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	£ s d per lb.	£ s d per lb.	£ s d per lb.	U.S.dol. per lb.	£ s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Unstemmed:							
Containing 10% or more of moisture	3 5 11½	2 5 11	3 5 11½	9.23	2 5 11	6.43	44
Stemmed:							
Containing 10% or more of moisture	3 6 0	2 5 11½	3 6 0	9.24	2 5 11½	6.43	44
Manufactured:							
Cigars	3 9 2	2 9 2	4 3 0	11.62	2 19 0	8.26	41
Cigarettes	3 7 1	2 7 1	4 0 6	11.27	2 16 6	7.91	42
Other, n.e.s.	3 7 1	2 7 1	4 0 6	11.27	2 16 6	7.91	42

1/ Conversion rate, 1957 & 1965: 1 Irish pound (20 shillings) = US$2.80.

JERSEY ISLAND (CHANNEL ISLANDS)

Item	1965: Specific rate (local currency)	1965: Total duty, U.S. equiv. 1/	1957: Specific rate (local currency)	1957: Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	s d per lb.	U.S. dol. per lb.	s d per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	10 0	1.40	7 9	1.09	28
Manufactured:					
Cigars	14 6	2.03	12 0	1.68	21
Cigarettes	14 6	2.03	12 0	1.68	21
Other, n.e.s.	12 3	1.72	9 9	1.37	26

1/ Conversion rate, 1957 & 1965: 1 sterling pound (20 shillings) = US$2.80.

NORWAY

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Norwegian krone per kg.	U.S. dol. per lb.	Norwegian krone per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	(2/)	(2/)	4.95	0.31	-100
Manufactured:					
Cigars	15.00	.95	10.00	.64	48
Cigarettes	17.00	1.08	12.00	.76	42
Smoking	9.00	.57	5.40	.34	67
Snuff	9.00	.57	7.60	.48	18
Other	9.00	.57	4.50	.29	101

1/ Conversion rate, 1957 and 1965: 7.14 Norwegian krone (100 ore) = US$1.00.
2/ Free.

PORTUGAL

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Paper escudos per kg.	U.S. dol. per lb.	Paper escudos per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	51.35	0.81	51.35	0.81	0
Manufactured:					
Cigars	200.00	3.16	154.00	2.43	30
Cigarettes	180.00	2.84	142.00	2.24	27
Cut	170.00	2.68	134.00	2.12	26

1/ Conversion rate, 1957 and 1965: 28.75 escudos (100 centavos) = US$1.00.

Portugal has a Tobacco Monopoly. Twenty percent of light tobacco imports into Portugal must come from Portuguese overseas territories. Tobacco from the overseas territories receive a duty preference equivalent to 15 cents per pound.

SPAIN

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/ 2/	Specific rate (local currency)	Total duty, U.S. equiv. 1/ 2/	
	Paper pesetas per kg.	U.S. dol. per lb.	Paper pesetas per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	(3/)	--	(3/)	--	--
Manufactured:					
Cigars	350	3.64	350	3.64	0
Cigarettes	250	2.65	250	2.65	0
Cut	250	2.65	250	2.65	0

1/ Conversion rate, 1957 & 1965: 60 pesetas (100 centimos) = US$1.00.
2/ Above rates are for individual importers for their own use plus a 40% surtax (Monopoly Commission). 3/ Exempt (Government Monopoly sole importer of unmanufactured tobacco).

SWEDEN

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency) 1/	Total duty, U.S. equiv.	Specific rate (local currency) 1/	Total duty, U.S. equiv.	
	Ore per piece	U.S. dol. per lb.	Ore per piece	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	(2/)	(2/)	(2/)	(2/)	(2/)
Manufactured: 3/					
Cigars, weighing more than 5 grams each	17.7	2.05	16.0	1.85	11
Cigarettes, weighing more than 0.85 gram each 4/	2.1	1.76	5.3	4.45	-60
Smoking tobacco (per kilogram)	975.0	.85	3,100.0	2.71	-69

1/ Conversion rate, 1957 and 1965: 5.17 Swedish krona (100 ore) = US$1.00.
2/ Free. Monopoly sole importer of leaf. 3/ Effective January 1, 1960, products can be imported by others than the Monopoly. Products are also subject to excise taxes. 4/ Weighing over 0.75 grams per cigarette in 1957.

SWITZERLAND

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Swiss franc per 100 kg.	U.S. dol. per lb.	Swiss franc per 100 kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
For manufacture of:					
Cigars	30	0.03	30	0.03	0
Pipe	300	.31	300	.31	0
Chewing & snuff	160	.17	160	.17	0
Cigarettes	675	.71	675	.71	0
Manufactured:					
Cigars	2,000	2.10	2,000	2.10	0
Cigarettes	2,400	2.52	2,400	2.52	0
Chewing tobacco or snuff, pipe tobacco, in rolls or plugs	1,500	1.57	1,500	1.57	0

1/ Conversion rate, 1957 & 1965: 4.321 Swiss francs (100 centimes)=US$1.00.

UNITED KINGDOM

Item	Preferential rate 1/		General rate			
	1965	1957	1965		1957		Increase,
	Specific rate (local currency)	Specific rate (local currency)	Specific rate (local currency)	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Total duty, U.S. equiv. 2/	1965 rate over 1957
	£ s d per lb.	£ s d per lb.	£ s d per lb.	U.S. dol. per lb.	£ s d per lb.	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Containing 10 percent or more moisture:							
Unstripped	4 5 10	2 19 7½	4 7 4½	12.23	3 1 2	8.56	43
Stripped	4 5 10	2-19-7 7/8	4 7 4½	12.23	3 1 2½	8.57	43
Manufactured:							
Cigars	4 13 3½	3-8-1 5/8	4 16 3	13.47	3 11 1	9.95	35
Cigarettes	4 10 6	3-4-3½	4 12 10½	13.00	3 6 8	9.33	39
Snuff:							
Not more than 13 percent moisture	4 8 7	3 3 5	4 10 7½	12.69	3 5 8	9.19	38
Other, n.e.s	4 8 2	3 1 11½	4 10 1½	12.62	3 3 11	8.95	41

1/ Preferential rate to British Commonwealth countries. The United States pays the general or full rate.
2/ Conversion rate, 1957 & 1965: 1 sterling pound (20 shillings) = US$2.80.

Note: Northern Ireland has the same rates as the United Kingdom.

YUGOSLAVIA

Item	Preferential rate 1/		General rate	
	1965		1965	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound
Tobacco:				
Unmanufactured	20	0.14	28	0.20
Manufactured:				
Juices or extracts	60	(2/)	84	(2/)

1/ Preference rates shall be applied to goods from all countries which have concluded with Yugoslavia an agreement on most-favored-nation clause, or which apply that clause to goods of Yugoslav origin. 2/ Value which would govern the import charge would depend upon each export shipment.

Data for 1957 not currently available.

Preferences:

Preferences granted on tobacco and tobacco products in Europe are briefly as follows:

Country	Preference on leaf	Preference on products
United Kingdom	Grants Br. Commonwealth preference equivalent to 21.5 U.S. cents per pound	None
Ireland	None	Receives Br. Commonwealth preference equivalent $1.42 per pound on cigars; $1.37 per pound on cigarettes; $1.37 per pound on other products
European Common Market (EEC) . .	Duty-free treatment is being granted on leaf and products from member countries. Tobacco from Greece, Turkey and Associated Overseas Countries is also scheduled for full duty-free treatment. EEC tobacco products are being granted preferences in these same countries.	
Portugal	Grants 15 percent preference to imports from Portuguese Overseas Territories	None
Spain	None	Cuban tobacco and cigars had enjoyed a special exchange rate until Spain joined the International Monetary Fund and discontinued the system. To partially offset the change to the single rate of exchange, the modus vivendi between Spain and Cuba (November 1959) provided for a reduction of 25 percent of the Spanish internal revenue tax on Cuban products. Permission was granted for selling 1 million pesos of Cuban leaf for import into the Canary Islands for use in Spanish cigars.

MIDDLE EAST, FAR EAST, AND OCEANIA

Thirteen of the 38 Free World countries studied in the Middle East, Far East, and Oceania areas raised their duties on leaf tobacco during the 1957-1965 period. Ten of the 13 raising duties, raised them by 20 percent or more.

In this period 18 countries raised duties on cigarettes, 19 on cigars, and 21 on other manufactured tobacco products. The exact significance of these duty increases is not clear because a substantial number of the countries have government tobacco monopolies.

Several countries in this area grow tobacco but depend upon importation of percentages of high-quality U. S. leaf for blending, in order to produce a product which will gain in consumer acceptance. Japan has done this in cigarettes, and its sales have increased sharply.

In Japan, imports of tobacco products as well as leaf are under the control of the Tobacco Monopoly.

AUSTRALIA

Item	Most-favored-nation rate				
	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	s d per lb.	U.S. dol. per lb.	s d per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured 2/	7 2	0.80	7 2	0.80	0
Manufactured:					
Cigars	50 0	3/ 5.60	40 9	4.56	23
Cigarettes	53 2	3/ 5.96	43 0	4.82	24
Snuff	6 6	3/ .73	6 6	.73	0
Cut	29 9	3/ 3.39	25 11	2.90	17

1/ Conversion rate, 1957 & 1965: Australian pound (20 shillings) = US$2.24.
2/ Rate on unmanufactured (unstemmed) tobacco for use in manufacturing cigarettes in compliance with the Australian "mixing regulations." Tobacco imported and manufactured into cigarettes without using the prescribed quantities of Australian leaf is assessed an additional 16 cents, or a total of 96 cents per pound. 3/ Effective August 17, 1965.

Australia grants Rhodesia a preference on leaf of about 8.4 U.S. cents per pound.

STATE OF BAHREIN

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	15	0.12	15	0.12	0
Manufactured:					
Cigars	15	.42	15	.42	0
Cigarettes	15	.26	15	.26	0

BRUNEI (BRITISH)

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Malayan dol. per lb.	U.S. dol. per lb.	Malayan dol. per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	2.50	0.82	2.50	0.82	0
Manufactured:					
Cigars	8.00	2.61	8.00	2.61	0
Cigarettes	13.20 (per 1,000 pcs.)	1.88	13.20 (per 1,000 pcs.)	1.88	0
Other, n.e.s	5.00	1.63	5.00	1.63	0

1/ Conversion rate, 1957 & 1965: 3.06 Malayan dollars = US$1.00.

BURMA

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	150	1.19	200	1.58	-25
Manufactured:					
Cigars & cheroots	300	8.40	125	3.50	140
Cigarettes 1/	300	5.10	225	3.83	33
Other, n.e.s.	300	1.89	125	.79	139

1/ Importation currently prohibited as of September 1960.

CAMBODIA

Item	Most-favored-nation rate				General rate			
	1965		1957		1965		1957	
	Ad val. rate	Total duty, U.S. equiv.	Ad val. rate	Total duty, U.S. equiv.	Ad val. rate	Total duty, U.S. equiv.	Ad val. rate	Total duty, U.S. equiv.
	Percent	U.S. dol. per lb.	Percent	U.S. dol. per lb.	Percent	U.S. dol. per lb.	Percent	U.S. dol. per lb.
Tobacco:								
Unmanufactured	20	0.16	15	0.12	60	0.47	15	0.12
Manufactured:								
Cigarettes	100	1.70	1/40	.68	300	5.10	1/40	.68

1/ There was an additional 10 percent General Internal Tax in 1957.

CEYLON

Item	Preferential rate		General rate				Increase, 1965 rate over 1957
	1965	1957	1965		1957		
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	Rupee per lb.	Rupee per lb.	Rupee per lb.	U.S.dol. per lb.	Rupee per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured	58.87	20.10	61.32	12.88	22.35	4.69	175
Manufactured:							
Cigars	165.00	66.00	166.10	34.88	67.00	14.07	148
Cigarettes	88.00	--	89.10	18.71	29.25	6.14	205
Snuff	110.00	11.00	110.50	23.20	11.50	2.42	859
Other, n.e.s.	110.00	33.00	110.75	23.26	33.75	7.09	228

1/ Conversion rate, 1957 & 1965: 4.783 rupees (100 cents) = US$1.00.

Note: The duties listed above for 1965 contain changes made August 1965.

CYPRUS

Item	Preferential rate		General rate				Incr. 1965 rate over 1957
	1965	1957	1965		1957		
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	£ mils per oke (2/)	£ s p per oke 2/	£ mils per oke 2/	U.S.dol. per lb.	£ s p per oke 2/	U.S.dol. per lb.	Per-cent
Tobacco:							
Unmanufactured, including scrap and/or stems	1.450	0 4 0	1.500	1.50	0 5 0	0.25	500
Manufactured:							
Cigars & cheroots	7.500	4 10 0	7.750	7.75	4 15 0	4.75	63
Cigarettes	9.000	5 5 0	9.250*	11.26	5 10 0	5.50	68
Other, incl. pipe, chewing & smoking	7.100	4 2 0	7.250	7.25	4 5 0	4.25	71

* 9.250 mils per 1,000 cigarettes or $11.26 per lb., whichever is the higher.
1/ Conversion rate, 1957 & 1965: 1 Cyprian pound = US$2.80. 2/Oke = 2.80 pounds.

FIJI ISLANDS

Item	Preferential rate: 1965	Preferential rate: 1957	General rate: 1965 Local currency	General rate: 1965 Total duty, U.S. equiv. 1/	General rate: 1957 Local currency	General rate: 1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	s d per lb.	s d per lb.	s d per lb.	U.S.dol. per lb.	s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
For use in certain manufacturing...	(2/)	(2/)	(2/)	(2/)	3 0	0.38	-100
Other.....	2 0	2 0	3 0	0.38	3 0	0.38	0
Manufactured:							
Cigars.....	39 3	27 0	43 9	5.51	31 6	3.97	39
Cigarettes.....	36 9	25 0	40 9	5.13	29 0	3.65	41
Other, n.e.s...	29 6	20 0	33 0	4.16	23 6	2.96	41

1/ Conversion rate, 1957 & 1965: 1 Fiji pound (20 shillings) = US$2.52. 2/ Free.

FRENCH POLYNESIA

Item	Preferential rate 1/	General rate				Increase, 1965 rate over 1957
	1957	1965		1957		
	Ad val. rate	Ad val. rate	Total duty, U.S. equiv.	Ad val. rate	Total duty, U.S. equiv.	
	Percent	Percent	U.S.dol. per lb.	Percent	U.S.dol. per lb.	Percent
Tobacco:						
Unmanufactured	(2/)	20	.16	20	0.16	0
Manufactured:						
Cigars	20	10	.28	30	.84	-67
Cigarettes	20	10	.20	30	.51	-61
Smoking	(2/)	10	.14	50	.70	-80
Chewing & snuff	(2/)	50	.32	50	.32	0
Other	6	10	.06	8	.05	20

1/ Preferential rates given apply to French Union countries. Tobacco and tobacco products from EEC countries have been granted duty preferences.
2/ Exempt.

An import fee of 20 percent is charged on all items plus additional import tax of 6 percent of net invoice price.

Imports from French Union countries are free. Imports from other EEC countries are given preference; data not currently available. Imports from all countries pay import fees and additional import taxes.

GILBERT AND ELLICE ISLANDS (BRITISH WESTERN PACIFIC ISLANDS)

Item	Preferential rate: 1965	Preferential rate: 1957	General rate: 1965		General rate: 1957		Increase, 1965 rate over 1957
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	£ s d per lb.	£ s d per lb.	£ s d per lb.	U.S.dol. per lb.	£ s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Leaf, stick or twist	0 3 0	0 2 0	0 3 0	0.34	0 2 0	0.22	55
Manufactured:							
Cigars, incl. wrapper	0 7 6	0 7 6	0 17 3	1.93	0 11 3	1.26	53
Cigarettes per 1,000	0 30 0	0 20 0	0 36 8	1.78	0 26 8	1.30	37
Packets & plugs	0 4 6	0 3 0	0 6 0	.67	0 4 6	.50	34
In tins	0 7 6	0 5 0	0 10 0	1.12	0 7 6	.84	33

1/ Conversion rate, 1957 and 1965: 1 Australian pound (20 shillings) = US$2.24.

HONG KONG

Item	Preferential rate: 1965	Preferential rate: 1957	General rate: 1965 Local currency	General rate: 1965 Total duty, U.S. equiv. 1/	General rate: 1957 Local currency	General rate: 1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	H.K.dol. per lb.	H.K.dol. per lb.	H.K.dol. per lb.	U.S.dol. per lb.	H.K.dol. per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Unstripped - 10% or more moisture	5.70	3.55	5.75	1.01	3.75	0.66	53
Stripped - 10% or more moisture	5.85	3.70	5.90	1.03	3.90	.68	51
Manufactured:							
Cigars	6.75	4.50	9.00	1.57	7.00	1.22	29
Cigarettes	7.40	4.70	8.10	1.42	6.00	1.05	35
Other	5.45	3.30	6.70	1.17	4.80	.84	39

1/ Conversion rate, 1957 & 1965: 5.72 Hong Kong dollars = US$1.00.

INDIA

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	Rs Np per lb.	Percent	U.S. dol. per lb.	Rs Np per lb.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	23 0	--	4.83	9 6	--	1.97	145
Manufactured:							
Cigars	16 50	40	4.59	15 10	--	4.22	9
Cigarettes	41 0 (per 1,000) or 16 50 (2/)	40	4.42	39 1 (per 1,000) or 15 10 (2/)	37½	4.21	5
		--	3.74		--	3.17	18
Other	27 0	--	5.67	16 4	--	3.37	68

1/ Conversion rate, 1957 and 1965: 4.76 Indian rupee (100 N.P.) = US$1.00.
2/ The higher of the two is applicable.

There is a general surcharge of 10 percent on all import duties, including those on unmanufactured and manufactured tobacco. Excise taxes are also levied on unmanufactured and manufactured tobacco.

INDONESIA

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate 1/	Total duty, U.S. equiv. 1/	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	2/ 100	3/ 0.70	2/ 68	3/ 0.47	(4/)
Manufactured:					
Cigars	800	22.40	230	6.44	(4/)
Cigarettes	800	16.00	230	3.91	(4/)
Pipe	800	11.20	230	3.32	(4/)

1/ Imports from GATT countries are charged the old rate (1957). However, tobacco imports from GATT countries where the old rates were "bound" are assessed a special foreign exchange retribution fee equal to the difference between the old and new rates. 2/ Before an import license is granted, there is an import surcharge of 50 percent of the c.i.f. value on unmanufactured tobacco and 200 percent on tobacco products. 3/ Add the surcharge mentioned in the first footnote to the total duty listed for each item. 4/ Not comparable.

IRAN

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Rials per kg.	U.S. dol. per lb.	Rials per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured & Waste	35	0.21	30	0.18	17
Manufactured: 2/					
Cigars	100	.60	100	.60	0
Cigarettes	100	.60	50	.30	100
Chewing, snuff & pipe	100	.60	50	.30	100

1/ Conversion rate, 1957 & 1965: 75.75 rials = US$1.00. 2/ Effective as of September 6, 1960, a new Commercial Profits Tax of $2.99 per pound.

IRAQ

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	Dinar per kg.	Percent	U.S. dol. per lb.	Dinar per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	0.550	--	0.70	0.550	--	0.70	0
Manufactured:							
Cigars	--	250	5.60	--	75	2.10	167
Cigarettes	4.500	--	5.72	2.000	--	2.54	125
Smoking & Chewing	3.500	--	4.45	2.000	--	2.54	75
Snuff	.500	--	.70	.550	--	.70	0
Other, n.e.s.	.550	--	.70	.550	--	.70	0

1/ Conversion rate, 1957 & 1965: 1 Iraqi dinar (1,000 fils) = US$2.80.

ISRAEL

Item	1965 Specific rate (local currency)	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	Israel pound per kg.	U.S. dol. per lb.	Israel pound per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	1.00	0.15	0.60	0.15	(2/)
Tombac	.22	.03	.22	.06	(2/)
Manufactured:					
Cigars	30.00	4.54	20.00	5.04	(2/)
Cigarettes	50.00	8.25	32.00	8.07	(2/)
Heisheh	.40	.06	.40	.10	(2/)
Snuff	3.50	.53	3.50	.88	(2/)
Other	47.50	7.18	25.00	6.31	(2/)

1/ Conversion rate, 1957: One Israel pound = $0.556, and 1964: One Israel pound = $0.3333. 2/ Not comparable - change in conversion factor in 1964.

JAPAN 1/

Item	1965 General rate Ad valorem	1957 General rate Ad valorem
	Percent	Percent
Tobacco:		
Unmanufactured	355	335
Manufactured:		
All products	355	335

1/ Tobacco imported by Monopoly unconditionally exempt. Above rates apply to private individuals with permission from the Monopoly Corporation.

JORDAN

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.	
	Fils per kg.	U.S. dol. per lb.	Fils per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	1029	1.31	450	0.57	130
Manufactured:					
Cigars	1875	2.38	1500	1.91	25
Cigarettes	3318	4.21	2500	3.18	32
Other	1545	1.96	1500	1.91	3

1/ Conversion rate, 1957 & 1965: 1 Jordan dinar (1,000 fils) = US$2.80.

REPUBLIC OF KOREA

Item	1965 General rate ad valorem	1957 General rate ad valorem	Increase, 1965 rate over 1957
	Percent	Percent	Percent
Tobacco:			
Unmanufactured	250	100	150
Manufactured:			
Products	250	100	150

KUWAIT

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	4	0.03	4	0.03	0
Manufactured:					
Cigars	4	.11	4	.11	0
Cigarettes	4	.07	4	.07	0

LAOS

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	Kip per kg.	Percent	U.S. dol. per lb.	Kip per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	--	20	0.14	--	20	0.14	0
Manufactured:							
Cigars	--	55	1.54	--	40	1.12	38
Cigarettes:							
With base of other tobacco	--	55	1.10	--	40	.72	53
Min. collected per 1,000 or per ½ kg. net.	600 480	-- --	1.00 1.82	-- --	-- --	-- --	-- --
Smoking:							
Other	--	50	.70	--	40	.56	25
Min. collected	20	--	.08	12	--	.07	(2/)
Chewing and snuff	--	50	.50	--	40	.25	10

1/ Conversion rate, 1957: 80 kip = US$1.00, and 1965: 240 kip = US$1.00.
2/ Not comparable.

LEBANON

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Piasters per kg.	U.S. dol. per lb.	Piasters per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	41.30	0.06	41.30	0.09	0
Manufactured:					
Cigars	208	.31	208	.43	0
Cigarettes:					
1. Of a value not exceeding 250 piastres ($1.14) per thousand pieces	--	--	124	.26	--
2. Of a value exceeding 250 piastres ($1.14) per 1,000 pieces	208	.31	208	.43	0
Cut, snuff, chewing	83	.13	--	--	--

1/ Conversion rate, 1957: 2.19 Lebanese pound (100 piasters) = US$1.00, and 1965: 3.00 Lebanese pound (100 piasters) = US$1.00.

MALAYSIA

Item	Preferential rate: 1965	Preferential rate: 1957	General rate: 1965		General rate: 1957		Increase, 1965 rate over 1957
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	Malayan dollar per lb.	Malayan dollar per lb.	Malayan dollar per lb.	U.S.dol. per lb.	Malayan dollar per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured...	8.40	7.40	8.60	2.81	7.60	2.48	0
Manufactured:							
Cigars and cheroots.....	15.00	10.00	16.00	5.23	11.00	3.59	46
Cigarettes.....	11.00	10.00	11.50	3.76	10.50	3.43	10
Snuff.....	5.00	10.00	5.50	1.80	11.00	3.59	-50
Other mfd. tobacco:							
In retail containers...	10.00	10.00	10.10	3.30	10.10	3.30	0
Not in retail containers:							
1. Mostly destined for power-driven manufacture..	9.00	8.00	9.00	2.94	8.00	2.61	13
2. Mostly destined for "cottage type" manufacture..	3.50	3.50	3.50	1.14	3.50	1.14	0

1/ Conversion rate, 1957 and 1965: 3.06 Malayan dollar = US$1.00

NANSEI AND NANPO ISLANDS (RYUKYU ISLANDS)

The current import duty on leaf tobacco going into the Ryukyu Islands is not available. The U. S. dollar equivalent of the duty on unmanufactured tobacco was $0.51 per pound in 1960.

The duty favors local tobacco production and local manufacture of cigarettes. The tax and/or import duty on imported cigarettes amounts to 140 percent ad valorem. The tax and/or duty is graduated so that as manufacturers use more local tobacco in making cigarette blends the tax and/or duty to which their supplies are subject become lower.

NEW HEBRIDES

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Manufactured:					
Cigars	100 (plus $1.12 per 1,000)	3.25	50	1.40	132
Cigarettes	100 (plus $1.77 per 1,000)	2.71	50	.85	219
Smoking	70	.98	30	.42	133

Item	Most-favored-nation rate				Increase, 1965 rate over 1957
	1965		1957		
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	£ s d per lb.	U.S. dol. per lb.	£ s d per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Imported for the mfg. of all products (excluding cigars) 2/	0 3 4	0.47	0 3 9	0.52	-11
Manufactured:					
Cigars 3/	0 25 0 +12½% a.v. + 6s	4.69	4/ 0 24 0 +10% a.v.	3.64	29
Cigarettes:					
Weighing over 2.5 lbs. per 1,000 (rate per lb.)	0 30 8	4.29	4/ 0 18 6	2.59	66
Other kinds (rate per 1,000 pieces)	0 76 0	4.63	4/ 0 45 6	2.77	67
Snuff	0 27 0	3.78	4/ 0 20 0	2.94	29
Cut tobacco	0 23 9	3.32	4/ 0 14 0	2.06	61
Tobacco, n.e.s.	0 23 9	3.32	4/ 0 13 10	2.04	63

1/ Conversion rate, 1957 & 1965: 1 New Zealand pound (20 shillings) = US$2.80.
2/ Leaf for cigars free. 3/ British Preferential is granted only on cigars. The preferential on cigars amounts (over the MFN rate) to 28 cents per pound.
4/ There is an additional surtax equivalent to 5 percent of the amount of the duty.

NORTH BORNEO AND SARAWAK (BRITISH)

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Malayan dol. per lb.	U.S. dol. per lb.	Malayan dol. per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	4.00	1.32	3.00	0.99	33
Manufactured:					
Cigars	13.00	4.25	10.00	3.27	30
Cigarettes 2/	8.30	2.71	--	--	--
Not more than 2.5 pounds	--	--	15.00 (per 1,000 pcs.)	2.13	--
From 2.6 to 2.75 pounds	--	--	16.50 (per 1,000 pcs.)	2.34	--
From 2.76 to 3.00 pounds	--	--	18.00 (per 1,000 pcs.)	2.56	--
More than 3 pounds	--	--	6.00 (per 1,000 pcs.)	.85	--
Other (smoking):					
Packages	8.00	2.61	6.25	2.04	28
Bulk	4.00	1.31	3.00	.98	34
Other, n.e.s.	4.50	1.47	--	--	--

1/ Conversion rate, 1957 & 1965: 3.06 Malayan dollars = US$1.00. 2/ Classification of cigarettes for import duty purposes was simplified in 1961; only one class is now used for cigarettes.

Item	Import fee 1/		Customs duty 1/			
	1965	1957	1965		1957	
	Specific rate (local currency) per 100 kg.	Ad val. rate	Specific rate (local currency) per 100 kg.	Total customs duty only, U.S. equiv.	Ad val. rate	Total customs duty only, U.S. equiv.
	CFA Franc	Percent	CFA Franc	U.S.dol. per lb.	Percent	U.S.dol. per lb.
Tobacco:						
Unmanufactured	Free	Free	3,000	0.06	20	0.16
Manufactured:						
Cigars	1,500	20	12,500	.23	10	.28
Cigarettes	1,500	20	10,000	.18	10	.18
Smoking	750	0	3,000	.06	50	.70
Chewing and snuff	750	0	3,000	.06	50	.32
Other	750	0	3,000	.06	50	.30

1/ Conversion rate, 1957 and 1965: 247 CFA francs = US$1.00.

Imports from French Union countries are exempt from customs duty. Imports from other EEC countries are given preference data on amount not currently available. Imports from all countries pay import fees.

PAKISTAN

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	Rupee per lb.	Per-cent	U.S. dol. per lb.	Rupee per lb.	Per-cent	U.S. dol. per lb.	Per-cent
Tobacco:							
Unmanufactured	9	--	1.89	7-8	--	1.58	20
Manufactured:							
Cigars	--	250	7.00	--	37.5 (plus 15-10)	4.33	62
Cigarettes	50 per 1,000 pcs. (plus 1-9 per 1,000 pcs., incl. of refugee tax)	300	5.27	50 per 1,000 pcs. (plus 1-9 per 1,000 pcs., incl. of refugee tax)	45	11.60	-55
Other	40	--	8.40	16-4	--	3.41	146

1/ Conversion rate, 1957 & 1965: 4.80 rupees = US$1.00.

REPUBLIC OF THE PHILIPPINES

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	U.S. dol. per lb.	Percent	U.S. dol. per lb.	U.S. dol. per lb.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Other unstemmed	1.81	100	2/ 2.37	1.81	100	3/ 2.37	0
Manufactured:							
Cigarettes	4/ 10.00	50	2/ 2.16	4.50	100	3/ 6.20	-65
Smoking	3.40	100	2/ 4.80	.57	100	3/ 1.20	300
Chewing and snuff	3.40	100	2/ 4.03	.57	100	3/ 1.20	236
Cigars	4.50	100	2/ 7.30	(5/)	(5/)	(5/)	(5/)

1/ Conversion rate, 1957 and 1965: 3.91 Philippine pesos (100 centavos) = US$1.00.
Under the provisions of the 1955 Revision of the U.S.-Philippine Trade Agreement: 2/ U.S. pays 90 percent of this duty from 1965 through 1973. 3/ U.S. paid 25 percent of this duty in 1965.
4/ Pesos per kilogram.
5/ Not available.

SAUDI ARABIA

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/ 2/	Specific rate (local currency)	Total duty, U.S. equiv. 1/ 2/	
	Riyals per kg.	U.S. dol. per lb.	Riyals per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	25	2.77	25	2.77	0
Manufactured:					
Cigarettes	25	2.77	25	2.77	0

1/ Conversion rate, 1957 and 1965: 4.50 Saudi riyals (11 gursh for customs use) = US$1.00. 2/ Includes 10 percent additional taxes.

SINGAPORE (British)

Item	Preferential rate		General rate				Increase, 1965 rate over 1957
	1965	1957	1965		1957		
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	Malayan dollar per lb.	Malayan dollar per lb.	Malayan dollar per lb.	U.S.dol. per lb.	Malayan dollar per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured...	5.80	4.20	6.00	1.96	4.40	1.44	36
Manufactured:							
Cigars.....	15.00	10.00	16.00	5.23	11.00	3.59	46
Cigarettes.....	10.00	6.20	10.50	3.43	6.70	2.19	57
Snuff.....	15.00	10.00	16.00	5.23	11.00	3.59	46
Other tobacco in retail containers...	10.00	6.70	10.10	3.30	6.90	2.25	47
Not in retail containers...	6.50	2.50	6.50	2.12	2.50	.82	159
Not to be used in the mfr. of cigarettes by power-driven machines.....	2.50	--	2.50	.82	--	--	--
Tobacco, n.o.p.	20.00	12.00	20.00	6.53	12.00	3.92	67

1/ Conversion rate, 1957 and 1965: 3.06 Malayan dollars = US$1.00.

SYRIAN ARAB REPUBLIC

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Syrian piasters per kg.	U.S. dol. per lb.	Syrian piasters per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	41.30	0.05	41.30	0.05	0
Tumbaki	228.00	.29	228.00	.29	0
Manufactured:					
Cigars	208.00	.27	208.00	.27	0
Cigarettes	208.00	.27	208.00	.27	0
Smoking, snuff & chewing	83.00	.11	83.00	.11	0

1/ Conversion rate, 1957 & 1965: 3.55 Syrian pound (100 piasters) = US$1.00.

TAIWAN (FORMOSA)

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	30	0.24	30	0.24	0
Manufactured:					
Cigars	160	4.48	160	4.48	0
Cigarettes	160	2.72	160	2.72	0
Snuff, chewing	160	1.01	160	1.01	0

THAILAND

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/	
	Baht per kg.	Per-cent	U.S. dol. per lb.	Baht per kg.	Per-cent	U.S. dol. per lb.	Per-cent
Tobacco:							
Unmanufactured..	25.00	or 37	0.57 .29	22	or 33 1/3	0.50 .26	14
Manufactured:							
Cigars and cheroots....	38.50	or 37	.87 1.04	35	or 33 1/3	.79 .93	12
Cigarettes....	55.00	or 37	1.25 .63	50	or 33 1/3	1.13 .57	11
Other.....	27.50	or 37	.62 .23	25	or 33 1/3	.57 .21	9

1/ Conversion rate, 1957 & 1965: 21.10 baht (100 satang) = US$1.00. 2/ The import duty to be applied is determined by Thai Customs Department which selects the specific or ad valorem rate yielding highest return. In the case of leaf, the specific duty is almost invariably used.

TONGA (FRIENDLY) ISLANDS (BRITISH WESTERN PACIFIC)

Item	Preferential rate		General rate				Increase, 1965 rate over 1957
	1965	1957	1965		1957		
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	s d per lb.	s d per lb.	s d per lb.	U.S.dol. per lb.	s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Manufactured:							
Cigars.....	18 6	18 6	20 6	2.30	20 6	2.30	0
Cigarettes.....	18 6	18 6	20 6	2.30	20 6	2.30	0

1/ Conversion rate, 1957 and 1965: 1 Australian pound (20 shillings) = US$2.24.

TURKEY

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S.dollar per pound	Percent	U.S.dollar per pound	Percent
Tobacco:					
Unmanufactured	50	0.40	50	0.40	0
Manufactured:					
Cigars	200	3.40	200	3.40	0
Cigarettes	200	5.60	200	5.60	0
Smoking	200	2.80	200	2.80	0

YEMEN ARAB REPUBLIC

Item	1965 1/ Customs duty
Tobacco:	
Manufactured:	
Cigarettes 2/	20 riyals per 5,000 cigarettes (approximately US$1.62 per pound)
Cigarettes 3/	10 riyals per 5,000 cigarettes
Smoking:	
In tins, best quality	100%
In tins, best quality, powder	40%

1/ Data for 1957 not currently available. 2/ Type of cigarettes exported by United States. 3/ Egyptian type cigarettes.

Imports of cigarettes from Egypt granted preference.

Conversion rate: 1 Yemen Arab Republic riyal = US$0.93.

Preferences:

Preferences on tobacco and tobacco products granted by the Middle East, the Far East, and Oceania are briefly as follows:

British Commonwealth preferences	British Commonwealth preference on leaf	Preference to British Commonwealth on cigarettes
	U. S. cents per pound	U. S. cents per pound
Cyprus	5	25
Ceylon	47	42
Malaya	7	33
Singapore	6	15
Hong Kong	6	25
Gilbert and Ellice Islands	-	74
New Zealand 1/	-	-
Tonga (Friendly Islands)	-	23

1/ New Zealand grants the British a preference on cigars.

Other preferences:

Burma gives special preference to Indian leaf.

India gives special preference to certain types from Ceylon.

French Oceania gives special preference of one-half regular rate to French Union and preferences are granted to the EEC under the "association arrangement."

Australia gives a preference to Rhodesia equivalent to 8.4 U. S. cents per pound.

Commercial tobacco production in Africa is a relatively new industry. Consequently the adoption of protective tariff rates by the African countries has occurred at a much slower pace than in other areas of the world.

Rhodesia has emerged as an important supplier of unmanufactured (leaf) tobacco on the world market. From a production level of only 5 million pounds in 1930, this country has increased production to 250 million-300 million pounds annually. Rhodesian tobacco competes with U. S. leaf tobacco in the important world markets. Rhodesian tobacco enjoys the British Commonwealth preferential tariff in several countries. 1/

This study examines 38 countries in the African area in order to determine the changes in import duties which occurred during the 1957-1965 period. In this period only six countries raised their duty on unmanufactured (leaf) tobacco. Twelve nations increased duties on cigarettes, eleven on cigars, and ten on other tobacco products. While less than one-third of the countries examined increased duties on any single tobacco product, this does not present a complete analysis of duties which exist in the African area due to an extensive system of preferential trade arrangements which exist between certain African countries and the former colonial powers of Europe. Approximately 27 African countries have gained independence since 1960 but many continue to grant and receive preferences from the former "mother countries." Some countries which were former colonies of Britain continue to enjoy the British Commonwealth preferences on their tobacco exports, e.g. Malawi and Zambia.

An agreement signed between the European Economic Community (EEC) and the Associated Overseas Countries (AOCs) provides that, over a five-year period, the preferential tariffs and other trade privileges now granted to France and the franc zone will gradually be extended to include the other members of the EEC. Some African countries which formerly were French colonies receive the same duty treatment on tobacco exported to France as do members of the EEC. These countries are as follows: Algeria, Cameroon, Central African Republic, Chad, Congo (Brazzaville), Dahomey, Gabon, Ivory Coast, Malagasy Republic, Mali, Mauritania, Niger, Senegal, and Upper Volta. These countries, in return, grant preferences on imports of manufactured tobacco products from France. Preferential duty arrangements of this sort tend to mold or solidify the trade pattern between cooperating nations at the expense of third countries.

1/ As of November 11, 1965, Southern Rhodesia declared unilateral independence from Great Britain. Shortly thereafter Rhodesian tobacco was embargoed by the United Kingdom and Commonwealth countries. Many other countries took similar action.

ADEN

Item	1965	
	Specific rate, U.S. equivalent	Ad valorem rate
	U.S. dollar per pound	Percent
Tobacco:		
Unmanufactured:		
(b) Other	0.028 or (whichever is higher)	12½
Manufactured:		
Cigars	--	75
Cigarettes:		
Value not exceeding $5.18	.30	--
Value not exceeding $5.74	.73	--
Value over $5.74 but not exceeding $6.30	.91	--
Value over $6.30	1.28	--
Other:		
(b) Selling wholesale not exceeding $0.385 per pound but over $0.238 per pound	.49	--
(c) Selling at wholesale exceeding $0.385 per pound	.98	--

ALGERIA

Item	Preferential rate: 1965		Most-favored-nation rate: 1965		General rate 1/: 1957	
	France	Other EEC (Ad val. rate)	Ad valorem rate	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Total duty, U.S. equiv.2/
		Percent	Percent	U.S. dol. per lb.	Old franc per kg.	U.S.dol. per lb.
Tobacco:						
Unmanufactured:						
Valued at less than $1.27 per pound	Free	5.0	10	.07	20	.02
Manufactured:						
Cigars	Free	10.0	20	.56	200	.18
Cigarettes	Free	7.5	15	.30	200	.18
Smoking	Free	3.5	7	.10	100	.09
Snuff & chewing	Free	3.5	7	.07	50	.05

1/ Minimum tariff.
2/ Conversion rate, 1957: 493.7 old francs (100 centimes) = US$1.00, and 1965: 4.937 francs.

ANGOLA

Item	1965 Specific rate (local currency)	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	Angolares per kg.	U.S. dol. per lb.	Angolares per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Leaf or roll for manufacture	6.00	0.10	6.00	0.10	0
Leaf, native consumption	18.00	.29	18.00	.29	0
Manufactured:					
Cigars	140.00	2.22	140.00	2.22	0
Cigarettes	150.00	2.37	150.00	2.37	0
Cut or twist	120.00	1.90	120.00	1.90	0

1/ Conversion rate, 1957: 28.65 escudos (Angolares) (100 centavos) = US$1.00, and 1965: 28.95 escudos (Angolares) (100 centavos) = US$1.00.

BURUNDI 1/

Item	1965 Ad valorem rate	1965 Total duty, U.S. equiv.	1957 Ad valorem rate	1957 Total duty, U.S. equiv.	Increase, 1965 rate over 1957
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	60	0.30	50	0.25	20
Manufactured:					
Cigars & cheroots	95	2.66	80	2.24	19
Cigarettes:					
Per 100 cigarettes of c.i.f. import value not exceeding 350 francs	55	2/ 1.10	80	1.36	-19
All other	10	--	80	1.36	--
Smoking	90	1.26	80	1.12	12

Conversion rate, as of January 26, 1965: 87.5 Burundi francs = US$1.00.
1/ Formerly part of the Congo. 2/ Based on U.S. cigarettes worth $2.00 per pound.

CAMEROON

Item	1965 1/		1957	
	Ad valorem rate	Fiscal tax	Specific rate (local currency)	Total duty, U.S. equiv. 2/ 3/
	Percent	Percent	CFA francs per kg.	U.S. dol. per lb.
Tobacco:				
Unmanufactured	15	0	Free	Free
Other	--	50	20	0.04
Manufactured:				
Cigars	30	60	375	.69
Cigarettes	30	4/ 28	300	.55
Smoking	30	200	300	.55
Chewing and snuff	30	200	300	.55
Other	30	160	300	.55

1/ Franc zone and EEC members pay the fiscal taxes. 2/ Conversion rate, 1957: 247 CFA francs = US$1.00. 3/ France paid only the fiscal tax and no customs duty, while other countries paid both. 4/ The fiscal tax on cigarettes is 300 CFA francs per net kilo which is equivalent to approximately 28 percent on U.S. cigarettes.

DAHOMEY (FORMERLY FRENCH WEST AFRICA)

Item	1965 1/		1957 2/	
	Ad valorem rate	Total duty U.S. equivalent	Ad valorem rate	Total duty U.S. equivalent
	Percent	U.S. dollars per pound	Percent	U.S. dollars per pound
Tobacco:				
Unmanufactured:				
Leaf or stalks	20	(3/)	20	0.16
Manufactured:				
Cigars	75	(3/)	75	4/ 2.27
Cigarettes	75	(3/)	75	5/ 1.38
Smoking	75	(3/)	75	6/ 1.09
Chewing and snuff	75	(3/)	75	6/ .51

1/ Customs or import duties assessed on goods of non-franc zone origin. 2/ France paid only the fiscal tax and no customs duty, while other countries paid both. 3/ Data for computing charges not available. 4/ Includes a transaction tax of $0.17 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 5/ Includes a transaction tax of $0.10 and a small statistical tax fee but does not include the fiscal duty of $1.34. 6/ Includes a transaction tax of $0.04 and a small statistical tax fee but does not include the fiscal duty of $1.13.

Fiscal taxes 1965: Unmanufactured tobacco 50 percent, cigars 730 CFA francs per net kilogram, cigarettes 750 CFA francs per net kilogram, and smoking and chewing tobacco 615 CFA francs per net kilogram.

Conversion rate, 1957 & 1965: 246.8 CFA francs = US$1.00.

DEMOCRATIC REPUBLIC OF THE CONGO (LEOPOLDVILLE)

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured:					
Leaf	30	0.15	50	0.25	-40
Other	50	.25	--	--	--
Manufactured:					
Cigars & cheroots	80	2.24	80	2.24	0
Cigarettes	80	1.36	80	1.36	0
Pipe tobacco	80	1.12	80	1.12	0
Other	60	.84	--	--	--

EQUATORIAL AFRICAN CUSTOMS UNION (UDE) consisting of:
CENTRAL AFRICAN REPUBLIC, CHAD, CONGO (BRAZZAVILLE), GABON

Item	1965		1957	
	Duty (CXT) 1/	Total duty, U.S. equiv.	Local currency rate	Total duty, U.S. equiv.
	Percent	U.S. dol. per lb.	CFA francs per kg.	U.S. dol. per lb.
Tobacco:				
Unmanufactured:				
For manufacture of products subject to consumption taxes on tobacco manufactured in French Equatorial Africa	15	0.11	12 percent	.08
Manufactured:				
Cigars	30	.84	1,500	2.78
Cigarettes	30	.60	1,000 2/	1.86
Smoking	30	.42	450	.74
Chewing and snuff	30	.30	(3/)	--

1/ Common external rate (CXT) for the Customs Union countries. 2/ This was the import duty on superior cigarettes. 3/ Not listed.

Note: The franc zone and the EEC countries pay only the fiscal tax. The fiscal tax on unmanufactured tobacco amounts to approximately 12 percent. Fiscal taxes on manufactured tobacco products range from about $1.00 to $3.50 per pound. Excise taxes are much higher on quality cigarettes.

ETHIOPIA (including ERITREA)

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Ethiopian dollar per kg.	U.S. dol. per lb.	Ethiopian dollar per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Raw or semi-processed	5.00	0.91	2.50	0.45	102
Manufactured:					
Cigars, cheroots and cigarillos	10.00	1.83	8.00	1.46	25
Cigarettes (with permit from Tobacco Monopoly Board)	10.00	1.83	5.00	.91	100
Snuff	10.00	1.83	5.00	.91	100
Other, n.e.s	10.00	1.83	5.00	.91	100

1/ Conversion rate, 1957: 2.484 Ethiopian dollar (100 cents) = US$1.00, and 1965: 2.500 Ethiopian dollar (100 cents) = US$1.00.

GAMBIA

Item	Preferential rate: 1965	Preferential rate: 1957	General rate: 1965		General rate: 1957		Increase, 1965 rate over 1957
	Local currency		Local currency	Total duty, U.S. equiv. 1/	Local currency	Total duty, U.S. equiv. 1/	
	£ s d per lb.	£ s d per lb.	£ s d per lb.	U.S.dol. per lb.	£ s d per lb.	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured...	0 2 6	0 2 6	0 2 9	0.38	0 2 9	0.38	0
Manufactured:							
Cigars and cigarettes:							
Not exceeding:							
3 lbs. per 1,000 pcs. (rate per 100).....	0 3 0	0 1 6	0 3 6	.49	0 2 0	.28	75
Exceeding 3 lbs. per 1,000 pcs. (rate per lb.).....	0 12 0	0 6 0	0 14 0	1.96	0 8 0	1.12	75
Other.....	0 12 0	0 12 0	0 14 0	1.96	0 14 0	1.96	0

1/ Conversion rate, 1957 & 1965: 1 West African pound (20 shillings) = US$2.80.

GHANA

Item	1965: Specific rate (local currency)	1965: Total duty, U.S. equiv. 1/	1957: Specific rate (local currency)	1957: Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	£ s d per lb.	U.S. dol. per lb.	£ s d per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured.....	0 11 3	1.57	0 9 3	1.29	22
Manufactured:					
Cigars.....	4 0 0	11.20	1 6 6	3.71	202
Cigarettes.....	3 15 0	10.50	1 13 0	4.62	127
Other (including snuff).....	3 0 0	8.40	0 19 0	2.66	216

1/ Conversion rate, 1957 and 1965: 1 Ghana pound (20 shillings) = US$2.80.

IVORY COAST (FORMERLY FRENCH WEST AFRICA)

Item	1965 1/		1957 2/	
	Ad valorem rate	Total duty, U.S. equivalent	Ad valorem rate	Total duty, U.S. equivalent
	Percent	U.S. dollars per pound	Percent	U.S. dollars per pound
Tobacco:				
Unmanufactured:				
Leaf or stalks	20	(3/)	20	0.16
Manufactured:				
Cigars	75	(3/)	75	4/ 2.27
Cigarettes	75	(3/)	75	5/ 1.38
Smoking	75	(3/)	75	6/ 1.09
Chewing and snuff	75	(3/)	75	6/ .51

1/ Customs or import duties are assessed on goods of non-franc zone origin. EEC members other than France pay only the fiscal tax; however, in 1965 they were paying only 60 percent of the minimum tariff. 2/ France paid only the fiscal tax and no customs duty, while other countries paid both. 3/ Full data for computing charges not available in 1965. There was no statistical tax, but a special import tax of 10 percent c.i.f. 4/ Includes a transaction tax of $0.17 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 5/ Includes a transaction tax of $0.10 and a small statistical tax fee but does not include the fiscal duty of $1.34. 6/ Includes a transaction tax of $0.04 and a small statistical tax fee but does not include the fiscal duty of $1.13.

Fiscal taxes 1965: unmanufactured tobacco 50 percent, cigars 730 CFA francs per net kilogram, cigarettes 730 CFA francs per net kilogram, and smoking and chewing tobacco 615 CFA francs per net kilogram.

Conversion rate, 1957 & 1965: 246.8 CFA francs = US$1.00.

KENYA (BRITISH EAST AFRICA)

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.	
	s cts per lb.	U.S. dol. per lb.	s cts per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	14 50	2.03	14 50	2.03	0
Manufactured:					
Cigars, cheroots & cigarillos	56 00	7.84	44 00	6.16	27
Cigarettes	44 00	6.16	33 00	4.62	33
Snuff	9 00	1.26	9 00	1.26	0
Other, n.e.s	44 00	6.16	33 00	4.62	33

1/ Conversion rate, 1957 & 1965: 7.14 East African shillings (100 cents) = US$1.00.

LIBERIA

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv.	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv.	Increase, 1965 rate over 1957
	U.S. dol. per lb.	Percent	U.S. dol. per lb.	U.S. dol. per lb.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	0.30	--	1/ 0.36	0.24	--	1/ 0.29	31
Manufactured:							
Cigars	--	40	2/ 1.68	--	40	2/ 1.68	0
Cigarettes (1957-per 100, 30¢ equal $1.31 per lb.; 1965-per 100, 30¢ equal $1.31 per lb.)	1.31	--	3/ 1.57	1.31	--	3/ 1.57	0
Manufactured: Including smoking, chewing and snuff	.36	--	1/ .43	.36	--	1/ .43	0

1/ Includes 15 percent Surtax and 5 percent Public Highway Levy. 2/ Includes 15 percent Surtax, 5 percent Public Highway Levy and not included is a Luxury Tax of $1.50 per 100 cigars (90¢ lb.). 3/ Includes 15 percent Surtax, 5 percent Public Highway Levy and not included is a Luxury Tax of $0.30 per 100 cigarettes ($1.31 lb.).

LIBYA

Item	1965 Specific rate (local currency)	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	Milliemes per kg.	U.S. dol. per lb.	Milliemes per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	--	--	--	--	--
Manufactured:					
Cigars, cigarettes, smoking, chewing & snuff	2,000	2/ 2.54	2,000	2/ 2.54	--

1/ Conversion rate, 1957 and 1965: 100 piastres (1,000 milliames) = 1 Libyan pound = US$2.80. 2/ Monopoly sole importer of commercial quantities of tobacco. This rate applies to tobacco brought in for personal consumption.

MALAGASY REPUBLIC (FORMERLY MADAGASCAR)

Item	1965 1/	
	General rate 2/	
	Custom duty	Total duty, 3/ U.S. equiv.
	Percent	U.S. dollar per pound
Tobacco:		
Unmanufactured	Free	Free
Manufactured:		
Cigars	15	5.79
Cigarettes	15	4.52
Smoking	15	2.90
Chewing	15	.91
Snuff	15	1.09

1/ The 1957 data not comparable because the tobacco industry in Madagascar was under the control of the French Tobacco Monopoly prior to independence in 1960. 2/ The Malagasy Republic is now one of the Associated Overseas Countries (AOCs) connected with the European Common Market and grants and receives preferences accorded to the AOCs. 3/ Includes a consumption tax which must be paid at time of importation. The tax per pound is as follows: cigars $2.57, cigarettes $2.57, smoking tobacco $1.29, chewing tobacco $0.18 and snuff $0.79.

MALAWI (NYASALAND)

Item	Most-favored-nation rate 1/						Increase, 1965 rate over 1957
	1965			1957			
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	
	£ s d per lb.	Percent	U.S.dol. per lb.	£ s d per lb.	Percent	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured	0 5 0	--	0.70	0 5 0	--	0.70	0
Manufactured:							
Cigars and cigarillos	0 10 6	15	1.89	0 10 6	15	1.89	0
Cigarettes	0 11 3	15	1.87	0 10 0	15	1.66	13
Snuff	0 4 0	--	.56	0 4 0	--	.56	0
Other, n.e.s	0 5 0	--	.70	0 5 0	--	.70	0

1/ The most-favored-nation rates and the Commonwealth rates are the same except the United Kingdom receives additional preference on cigars equivalent to 28 U.S. cents per pound. 2/ Conversion rate, 1957 & 1965: 1 pound (20 shillings)= US$2.80.

MALI (FORMERLY FRENCH WEST AFRICA)

Item	1965 1/		1957 2/	
	Ad valorem rate	Total duty, U.S. equivalent	Ad valorem rate	Total duty, U.S. equivalent
	Percent	U.S. dollars per pound	Percent	U.S. dollars per pound
Tobacco:				
Unmanufactured:				
Leaf or stalks	20	(3/)	20	0.16
Manufactured:				
Cigars	75	(3/)	75	4/ 2.27
Cigarettes	75	(3/)	75	5/ 1.38
Smoking	75	(3/)	75	6/ 1.09
Chewing and snuff	75	(3/)	75	6/ .51

1/ Customs or import duties are assessed on goods of non-franc zone origin. EEC members other than France pay only the fiscal tax; however, in 1965 they were paying 60 percent of the minimum tariff. 2/ France paid only the fiscal tax and no customs duty, while other countries paid both. 3/ Data for computing charges in 1965 not available. 4/ Includes a transaction tax of $0.17 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 5/ Includes a transaction tax of $0.10 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 6/ Includes a transaction tax of $0.04 and a small statistical tax fee, but does not include the fiscal duty of $1.13.

Tobacco products are exempt from the special import tax. There is a standard import tax of 20 percent on tobacco products. There is a small statistical tax of 20 Malian francs (same value as CAF francs) per ton on all shipments or parcel post.

Conversion rate, 1957 and 1965: 246.8 CFA francs = US$1.00.

MAURITANIA (FORMERLY FRENCH WEST AFRICA)

Item	1965 1/		1957 2/	
	Ad valorem rate	Total duty, U.S. equivalent	Ad valorem rate	Total duty, U.S. equivalent
	Percent	U.S. dollars per pound	Percent	U.S. dollars per pound
Tobacco:				
Unmanufactured:				
Leaf or stalks	20	(3/)	20	0.16
Manufactured:				
Cigars	75	(3/)	75	4/ 2.27
Cigarettes	75	(3/)	75	5/ 1.38
Smoking	75	(3/)	75	6/ 1.09
Chewing and snuff	75	(3/)	75	6/ .51

1/ Customs or import duties are assessed on goods of non-franc zone origin. Customs or import duties are not collected on imports from EEC. 2/ France paid only the fiscal tax and no customs duty, while other countries paid both. 3/ Full data for computing total charges in 1965 not readily available. 4/ Includes a transaction tax of $0.17 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 5/ Includes a transaction tax of $0.10 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 6/ Includes a transaction tax of $0.04 and a small statistical tax fee, but does not include the fiscal duty of $1.13.

Schedule of other taxes in 1965 is as follows: Statistical tax generally 10 CFA per unit (per ton). Standard importation tax 20 percent c.i.f. value including customs duty. Turnover or sales tax 10 percent. There is a luxury tax of 22 percent on some luxury items.

Conversion rate, 1957 and 1965: 246.8 CFA francs = US$1.00.

MAURITIUS AND DEPENDENCIES

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Rupee per kg.	U.S. dol. per lb.	Rupee per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Not butted or stemmed	33.00	3.14	20.62	1.96	60
Butted or stemmed	34.40	3.28	22.00	2.10	56
Manufactured:					
Cigars & cheroots	43.00	4.10	28.60	2.72	51
Cigarettes	48.00	4.57	28.60	2.72	68
Smoking, chewing grown and produced in dependencies	13.75	1.31	13.75	1.31	0
Smoking, chewing, n.e.s.	43.00	4.10	27.50	2.62	56

1/ Conversion rate, 1957 & 1965: 4.76 rupees (100 cents) = US$1.00.

MOROCCO

Item	1965		1957		Increase, 1965 rate over 1957
	Ad valorem rate	Total duty, U.S. equiv. 1/	Ad valorem rate	Total duty, U.S. equiv. 1/	
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	20	0.23	20	0.23	0
Manufactured:					
Cigars	50	1.69	50	1.69	0
Cigarettes	50	1.03	50	1.03	0
Cut	30	.55	30	.55	0
Snuff and chewing	30	.40	30	.40	0

1/ Includes additional charges of special tax 2.5 percent, transaction tax of 5 percent and stamp fee of 1 percent. There is a much higher rate charged on importation for individual use.

MOZAMBIQUE

Item	1965 Specific rate (local currency)	1965 Ad val. rate	1965 Total duty, U.S. equiv. 1/ 2/	1957 Specific rate (local currency)	1957 Ad val. rate	1957 Total duty, U.S. equiv. 1/ 2/	Increase, 1965 rate over 1957
	Escudo per kg.	Percent	U.S. dol. per lb.	Escudo per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Raw leaf, roll, etc.	--	6	0.05	--	6	0.05	0
Rolls, etc., for native consumption	75	--	1.18	75	--	1.18	0
Manufactured:							
Cigars and cigarillos	150	--	2.37	150	--	2.37	0
Cigarettes	260	--	4.08	259	--	4.08	0
Cut or twist	260	--	4.08	259	--	4.08	0

1/ Conversion rate, 1957: 28.75 escudos (100 centavos) = US$1.00, and 1965: 28.95 escudos (100 centavos) = US$1.00.

2/ Does not include consumption taxes and other charges.

NIGER (FORMERLY FRENCH WEST AFRICA)

Item	1965 1/		1957 2/	
	Ad valorem rate	Total duty, U.S. equivalent	Ad valorem rate	Total duty, U.S. equivalent
	Percent	U.S. dollars per pound	Percent	U.S. dollars per pound
Tobacco:				
Unmanufactured:				
Leaf or stalks	20	(3/)	20	0.16
Manufactured:				
Cigars	75	(3/)	75	4/ 2.27
Cigarettes	75	(3/)	75	5/ 1.38
Smoking	75	(3/)	75	6/ 1.09
Chewing and snuff	75	(3/)	75	6/ .51

1/ Customs or import duties are assessed on goods of non-franc zone origin. EEC members other than France pay only the fiscal tax; however, in 1965 they were paying 60 percent of the minimum tariff. 2/ France paid only the fiscal tax and no customs duty, while other countries paid both. 3/ Full data for computing total charges in 1965 not readily available. There was a statistical tax of 1 percent c.i.f. and a "standard tax" of 22 percent assessed on the c.i.f. value plus all duties and taxes. 4/ Includes a transaction tax of $0.17 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 5/ Includes a transaction tax of $0.10 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 6/ Includes a transaction tax of $0.04 and a small statistical tax fee, but does not include the fiscal duty of $1.13.

Conversion rate, 1957 and 1965: 246.8 CFA francs = US$1.00.

NIGERIA

Item	1965 Specific rate (local currency)	1965 Total duty, U.S. equiv. 1/	1957 Specific rate (local currency)	1957 Total duty, U.S. equiv. 1/	Increase, 1965 rate over 1957
	£ s d per lb.	U.S. dol. per lb.	£ s d per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
For manufacture of cigarettes	0 15 3	2.13	0 15 0	2.10	1
Other	1 0 0	2.80	0 12 6	1.75	60
Manufactured:					
Cigars	2 15 0	7.70	1 6 8 (per 100)	2.24	244
Cigarettes	2/ 2 15 0	7.70	1 17 6	5.25	47
Other, including snuff	2 0 0	5.60	--	--	--

1/ Conversion rate, 1957 & 1965: 1 pound (20 shillings) = US$2.80. 2/ Or £6 15s per 1,000, whichever is higher.

Excise effective on cigarettes not exceeding 2 pounds, 30 percent of selling price. Excise effective on cigarettes 2 to 2½ pounds, 48 percent if price over 70s per 1,000, and 40 percent where price less than 70s per 1,000.

RWANDA

Item	1965 Ad valorem rate	1965 Total duty, U.S. equiv.	1957 Ad valorem rate	1957 Total duty, U.S. equiv.	Increase, 1965 rate over 1957
	Percent	U.S. dollar per pound	Percent	U.S. dollar per pound	Percent
Tobacco:					
Unmanufactured	30	0.15	50	0.25	-40
Manufactured:					
Cigars and cheroots	1/ 20	.56	80	2.24	-75
Cigarettes	2/ 20	.40	80	1.36	-71
Smoking, chewing and snuff	1/ 20	.28	80	1.12	-74

1/ Plus revenue tax 40 percent. 2/ Plus revenue tax 30 percent.

SENEGAL (FORMERLY FRENCH WEST AFRICA)

Item	1965 1/		1957 2/	
	Ad valorem rate	Total duty, U.S. equiv.	Ad valorem rate	Total duty, U.S. equiv.
	Percent	U.S. dol. per lb.	Percent	U.S. dol. per lb.
Tobacco:				
Unmanufactured:				
Leaf or stalks	20	(3/)	20	3/ 0.16
Manufactured:				
Cigars	75	(3/)	75	4/ 2.27
Cigarettes	75	(3/)	75	5/ 1.38
Smoking	75	(3/)	75	6/ 1.09
Chewing and snuff	75	(3/)	75	6/ .51

1/ Customs or import duties are assessed on goods of non-franc zone origin. EEC members other than France pay only the fiscal tax; however, in 1965 they were paying 60 percent of the minimum tariff. 2/ France paid only the fiscal tax and no customs duty, while other countries paid both. 3/ Data for computing total charges in 1965, not readily available. There was a statistical tax of 1 percent c.i.f., and a "standard tax" of 22 percent assessed on the c.i.f. value plus all duties and taxes. 4/ Includes a transaction tax of $0.17 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 5/ Includes a transaction tax of $0.10 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 6/ Includes a transaction tax of $0.04 and a small statistical tax fee but does not include the fiscal duty of $1.13.

Conversion rate, 1957 & 1965: 246.8 CFA francs = US$1.00.

SEYCHELLES ISLANDS (BRITISH COLONY)

Item	1965			
	Preferential rate		General rate	
	Specific rate (local currency)	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.
	Rupee per kg.	U.S. dol. per lb.	Rupee per kg.	U.S. dol. per lb.
Tobacco:				
Manufactured:				
Cigarettes	5.0 (per 100 cigarettes)	4.74	7.25 (per 100 cigarettes)	7.50
Smoking, chewing & snuff	31.50	3.00	36.78	3.50

Conversion rate: 4.76 rupees per U.S. dollar = US$0.21.

SIERRA LEONE

Item	Preferential rate		General rate	
	1965	1957	1965	1957
	Total duty, U.S. equiv.	Total duty, U.S. equiv.	Total duty, U.S. equiv.	Total duty, U.S. equiv.
	U.S. dol. per lb.	U.S. dol. per lb.	U.S. dol. per lb.	U.S. dol. per lb.
Tobacco:				
Unmanufactured	1.22	0.66	1.26	0.70
Manufactured:				
Cigars	2.17	2.17	2.47	2.47
Cigarettes	--	--	4.34	4.48
Snuff	1.39	1.39	1.53	1.53
Other, n.e.s	--	--	2.10	2.38

Conversion rate, 1957: 1 West African pound (20 shillings) = US$2.80, and 1965: 1 Leone = US$1.40.

The import duties for Sierra Leone have been converted to the U.S. basis. The currency of Sierra Leone changed during the 1957-65 period and to show it would only complicate it for the reader.

Cigarette classifications have been simplified and only one class is now listed. The new effective rate on U.S. cigarettes appears to be about 3 percent lower than 1957.

The classifications for manufactured tobacco n.e.s. was simplified into a single item, and the overall rate was slightly lower.

SOMALI REPUBLIC (FORMER ITALIAN AND BRITISH SOMALILAND)

Item	1965			1957 1/	
	Specific rate (local currency)	Ad valorem rate	Total duty, U.S. equiv.	Specific rate (local currency)	Total duty, U.S. equiv.
	Somali per kg.	Percent	U.S. dol. per lb.	Somali per kg.	U.S. dol. per lb.
Tobacco:					
Unmanufactured	Free	--	--	5 00	0.32
Manufactured:					
Cigars	--	25	(2/)	100 00	6.39
Cigarettes	--	25	(2/)	100 00	6.39
Other	--	25	(2/)	75 00	4.79

1/ Duty chargeable by the Monopoly. Conversion rate, 1957 & 1965: 7 Somali (shillings) = US$1.00. 2/ Apply ad valorem rate and c.i.f. value of item to determine the duty.

SOUTH AFRICA, REPUBLIC OF

Item	Most-favored-nation rate				Increase, 1965 rate over 1957
	1965		1957		
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 2/	
	S.A. cents per lb.	U.S. dol. per lb.	s d per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	3/ 35	0.49	3/ 3 6	0.49	0
Manufactured:					
Cigars	90	1.26	11 4	1.59	-21
Cigarettes	4/ 5/ 205 per 1,000 cigarettes	2.52	4/ 8 0	2.60	- 3
Cigarette tobacco	18	.25	7 0	.98	-74
Pipe tobacco	91½	1.28	7 6	1.05	22
Snuff	40	.56	4 0	.56	0

1/ Conversion rate, 1965: 100 South African cents (1 rand) = US$1.40. 2/ Conversion rate, 1957: 1 pound (20 shillings) = US$2.80. 3/ South Africa grants Southern Rhodesia duty-free treatment on 2 million pounds of Rhodesian leaf annually. 4/ Plus 1 shilling and 1-1/3 pence per 50 cigarettes. 5/ South Africa grants 61 S.A. cents rebate per pound on Rhodesian cigarettes.

SOUTHERN RHODESIA

Item	Most-favored-nation rate 1/						Increase, 1965 rate over 1957
	1965			1957			
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	
	£ s d per lb.	Percent	U.S.dol. per lb.	£ s d per lb.	Percent	U.S.dol. per lb.	Percent
Tobacco:							
Unmanufactured	0 5 0	--	0.70	0 5 0	--	0.70	0
Manufactured:							
Cigars and cigarillos	2/ 0 10 6	15	1.89	0 10 6	15	1.89	0
Cigarettes	0 14 3	15	2.29	0 10 0	15	1.66	38
Snuff	0 4 0	--	.56	0 4 0	--	.56	0
Other	0 5 0	--	.70	0 5 0	--	.70	0
Manufactured:							
For cigarettes	0 9 3	--	1.29	0 5 0	--	.70	84

1/ Rhodesia grants the U.K. a preference on cigars amounting to 28 cents per pound. 2/ Conversion rate, 1957 & 1965: 1 Rhodesian pound (20 shillings) = US$2.80.

SUDAN

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/ 2/ 3/	Specific rate (local currency)	Total duty, U.S. equiv. 1/ 2/ 3/	
	£ s per kg.	U.S. dol. per lb.	£ s per kg.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured:					
Unstripped or stripped	3.000	3.96	3.000	3.96	0
Manufactured:					
Cigars	3.450	4.54	3.450	4.54	0
Cigarettes	3.450	4.54	3.450	4.54	0
Cut, powdered and pressed	3.450	4.54	3.450	4.54	0

1/ Conversion rate, 1957 and 1965: 1 Sudanese pound (1,000 milliemes) = US$2.87. 2/ Includes a quay duty of 1.2 percent. 3/ Not included is a turnover or consumption tax on cigars, cigarettes and other manufactured products.

TANGANYIKA (BRITISH EAST AFRICA)

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Shilling per lb.	U.S. dol. per lb.	Shilling per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	14.50	2.03	14.50	2.03	0
Manufactured:					
Cigars, cheroots and cigarillos	56.00	7.84	44.00	6.16	27
Cigarettes	44.00	6.16	33.00	4.62	33
Snuff	9.00	1.26	9.00	1.26	0
Other, n.e.s	44.00	6.16	33.00	4.62	33

1/ Conversion rate, 1957 and 1965: 7.14 East African shillings = US$1.00.

TUNISIA

Item	1965		1957
	Specific rate (local currency)	Total duty, U.S. equivalent 1/	Specific rate (local currency)
	Dinars per kg.	U.S. dol. per kg.	Dinars per kg.
Tobacco:			
Unmanufactured	(2/)	(2/)	(3/)
Manufactured:			
Cigars & cheroots	7	6.10	(3/)
Cigarettes	7	6.10	(3/)
Smoking	7	6.10	(3/)

1/ Conversion rate, 1957: 1 dinar = US$2.38, and 1965: 1 dinar = US$1.923.
2/ Monopoly exempt. 3/ Not available.

UGANDA PROTECTORATE (BRITISH EAST AFRICA)

Item	1965		1957		Increase, 1965 rate over 1957
	Specific rate (local currency)	Total duty, U.S. equiv. 1/	Specific rate (local currency)	Total duty, U.S. equiv. 1/	
	Shilling per lb.	U.S. dol. per lb.	Shilling per lb.	U.S. dol. per lb.	Percent
Tobacco:					
Unmanufactured	14.50	2.03	14.50	2.03	0
Manufactured:					
Cigars, cheroots and cigarillos	56.00	7.84	44.00	6.16	27
Cigarettes	44.00	6.16	33.00	4.62	33
Snuff	9.00	1.26	9.00	1.26	0
Other, n.e.s	44.00	6.16	33.00	4.62	33

1/ Conversion rate, 1957 and 1965: 7.14 East African shillings = US$1.00.

UNITED ARAB REPUBLIC (EGYPT)

Item	1965			1957			Increase, 1965 rate over 1957
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/ 2/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 1/ 2/	
	Egypt £ per kg.	Percent	U.S. dol. per lb.	Egypt £ per kg.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured:							
Unstemmed	6.10	--	6.36	3.00	--	4.12	3/
Stemmed	4.00	--	5.07	3.00	--	4.12	3/
Manufactured:							
Cigars	5.00	70	8.81	4.0	70	8.50	3/
Cigarettes, cut or pressed tobacco, and snuff	5.0	50	7.39	4.0	50	6.45	3/

1/ Conversion rate, 1965: 1 Egyptian pound (100 piastres) = US$2.43. Conversion rate, 1957: 1 Egyptian pound (100 piastres) = US$2.88. 2/ Includes additional duties: Surtax 8 percent ad valorem, exchange tax 7 percent ad valorem, statistical tax 1 percent ad valorem, only on leaf 0.5 percent ad valorem, paving dues 1.5 percent of custom duties, quay charge 0.3 percent of custom duties, quay duty 10 percent of custom duties, and marine transport tax 0.2 percent. 3/ Data not comparable.

UPPER VOLTA (FORMERLY FRENCH WEST AFRICA)

Item	1965 1/		1957 2/	
	Ad valorem rate	Total duty, U.S. equivalent	Ad valorem rate	Total duty, U.S. equivalent
	Percent	U.S.dollar per pound	Percent	U.S.dollar per pound
Tobacco:				
Unmanufactured:				
Leaf or stalks	20	(3/)	20	3/ 0.16
Manufactured:				
Cigars	75	(3/)	75	4/ 2.27
Cigarettes	75	(3/)	75	5/ 1.38
Smoking	75	(3/)	75	6/ 1.09
Chewing and snuff	75	(3/)	75	6/ .51

1/ Customs or import duties are assessed on goods of non-franc zone origin. EEC members other than France pay only the fiscal tax; however, in 1965 they were paying 60 percent of the minimum tariff. 2/ France paid only the fiscal tax and no customs duty, while other countries paid both. 3/ Full data for computing total charges in 1965 not readily available. There was a statistical tax of 1 percent, a conditioning tax of 25 percent, a forfeiture tax (on imports) of 25 percent, a development tax of 10 percent, and a local stamp tax of 3 percent on tobacco. There was a tobacco tax of 250 CFA francs per kilogram on tobacco imported except tobacco from the Customs Union. 4/ Includes a transaction tax of $0.17 and a small statistical tax fee, but does not include the fiscal duty of $1.34. 5/ Includes a transaction tax of $0.10 and a small statistical tax fee but does not include the fiscal duty of $1.34. 6/ Includes a transaction tax of $0.04 and a small statistical tax fee but does not include the fiscal duty of $1.13.

Conversion rate, 1957 & 1965: 246.8 CFA francs = US$1.00.

Item	Most-favored-nation rate 1/						Increase, 1965 rate over 1957
	1965			1957			
	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	Specific rate (local currency)	Ad val. rate	Total duty, U.S. equiv. 2/	
	£ s d per lb.	Percent	U.S. dol. per lb.	£ s d per lb.	Percent	U.S. dol. per lb.	Percent
Tobacco:							
Unmanufactured	0 5 0	--	0.70	0 5 0	--	0.70	0
Manufactured:							
Cigars and cigarillos 2/	0 10 6	15	1.89	0 10 6	15	1.89	0
Cigarettes	0 14 3	15	2.29	0 10 0	15	1.66	38
Snuff	0 4 0	--	.56	0 4 0	--	.56	0
Other	0 5 0	--	.70	0 5 0	--	.70	0
Manufactured:							
For cigarettes	0 9 3	--	1.29	0 5 0	--	.70	84

1/ The most-favored-nation rates and the Commonwealth rates are the same except the United Kingdom receives the additional preference on cigars equivalent to 28 U.S. cents per pound. 2/ Conversion rate, 1957 and 1965: 1 pound (20 shillings) = US$2.80.

Preferences:

Preferences granted or received on tobacco and tobacco products in Africa are briefly as follows:

Country	Preference on leaf	Preference on products
Algeria	Receives preference on exports to Common Market	Receives preference on exports to Common Market
Gambia	Grants Br. Commonwealth pref. of 3¢ per pound	Br. Commonwealth pref. equivalent to 30¢ per pound on cigarettes
Sierre Leone	Grants Br. Commonwealth pref. of 4¢ per pound to Commonwealth countries	Br. Commonwealth pref. equivalent to 61¢ per pound on cigarettes
Rhodesia	None	Grants Br. Commonwealth pref. equivalent to 28¢ per pound on cigars from U.K. See footnote 1/ under AFRICA page 73.
South Africa, Rep. of. .	An agreement exists with Rhodesia for duty-free entry of specified quotas of Rhodesian leaf (Min. of 2 million pounds)	Rhodesian cigarettes receive a 25 percent reduction. Pipe tobacco from Rhodesia granted 50 percent reduction
Malagasy Republic . . (Formerly Madagascar)	Malagasy Republic tobacco moves duty-free into Metropolitan France and receives preference in the other EEC countries	None
United Arab Republic. . (Egypt)	Grants a 10% preference to Syria on leaf	None
Angola	Receives preference of 15 cents per pound on light tobaccos exported to Portugal	None
Mozambique	Receives preference of 15 cents per pound on light tobaccos exported to Portugal	None
Seychelles Islands . .	None	Grants Br. Commonwealth pref. $2.76 per pound on cigarettes; 50¢ per pound on smoking, chewing and snuff